



UNIFORM LOCAL SALES AND USE TAX LAW

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ANALYSIS OF THE UNIFORM LOCAL SALES AND USE TAX LAW

(Hereinafter called the “Uniform Law”)

Authorization to impose tax. Counties are authorized to impose a sales tax and use tax, in accordance with the provisions of the Uniform Law. (As of October 1, 1967, all counties have adopted ordinances under the terms of this law.)

Rate of tax. The rate of the sales tax and the use tax is fixed at 1¼ percent through July 1, 2004, and ¾ percent thereafter of the sales price of tangible personal property sold at retail in the county, or purchased outside the county for use in the county unless the sale is subject to a local tax under an ordinance conforming to the Uniform Law.

Provisions of State Sales and Use Tax Law incorporated. The ordinance imposing the tax must include provisions identical to those of the State Sales and Use Tax Law with certain exceptions, which include the rate of tax and the substitution of the name of the county as the taxing agency in place of the state.

Administration. The county is required to contract with the State Board of Equalization to perform all functions in the administration and operation of the ordinance imposing the tax.

Disposition of proceeds. All taxes collected by the board under contract with counties and cities shall be transmitted to the counties and cities.

Presumption—place of sale. The Uniform Law provides that all retail sales are made at the place of business of the retailer unless the property is delivered by the retailer, his agent, or by common carrier to an out-of-state destination.

Regulation 1802, Place of Sale, is set forth in full below:

For the purposes of the Bradley-Burns Uniform Local Sales and Use Tax Law, all retail sales occur at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination, or to a common carrier for delivery to an out-of-state destination.

It is immaterial that title to the tangible personal property sold passes to the purchaser at a place outside of the local taxing jurisdiction in which the retailer’s place of business is located, or that the property sold is never within the local taxing jurisdiction in which the retailer’s place of business is located.

As provided in the law, the gross receipts from sales of tangible personal property subject to the local tax shall include delivery charges, when such charges are subject to the state sales or use tax.

If a seller has more than one location for which sellers' permits are required, and if two or more of such locations participate in the sale, the sale occurs at the place of business where the principal negotiations are carried on. If this place is the place where the order is taken, it is immaterial that the order must be forwarded for acceptance, approval of credit, shipment, or billing. For the purposes of this rule, an employee's activities will be attributed to the place of business out of which he works.

City tax—offset. Persons are entitled to credit against the county tax the amount of any city sales or use tax due under a city ordinance which provides for a sales and use tax of 1 percent or less, contains provisions similar to those required to be contained in the county ordinance respecting inclusion of the provisions of the State Sales and Use Tax Law, contracting with the State Board of Equalization for administration and operation of the city ordinance, and the exemptions hereinafter mentioned.

Redevelopment agency tax—offset. Persons may be entitled to credit against the city tax the amount of sales and use taxes due to a redevelopment agency of such city.

Exemptions:

1. Tax paid elsewhere. The sale or use of property is exempted, if the sale price or cost of the property has been subject to a sales or use tax of another city, county, or city and county under an ordinance enacted in accordance with the Uniform Law.

2. Waterborne vessels and aircraft common carriers. Redevelopment agency sales tax, city sales tax, and 1 percent of the 1¼ percent county sales tax does not apply to sales of property to operators of aircraft when the property is to be used or consumed principally outside the city or county of sale and directly and exclusively in the carriage of persons or property for commercial purposes or directly and exclusively in the use of the aircraft as common carriers of persons or property under the authority of the laws of California, the United States, or any foreign government. Whether or not the property is principally used outside the redevelopment agency, city or county of sale, the redevelopment agency use tax, the city use tax, and 1 percent of the 1¼ percent county use tax does not apply when property purchased by operators of aircraft is used or consumed by them directly and exclusively in the carriage of persons or property for commercial purposes or directly and exclusively in the use of the aircraft as common carriers of persons or property under authority of the laws of California, the United States, or any foreign government.

3. State exemptions incorporated. Exemptions contained in State Sales and Use Tax Law are incorporated into the local sales and use tax ordinances with the exception of the sale or use of property purchased by certain new businesses for use in manufacturing and related activities. Such sales or uses are subject to the local tax.

UNIFORM LOCAL SALES AND USE TAXES

(Part 1.5, Division 2, Revenue and Taxation Code *)

Enacted Statutes 1955, Chapter 1311; amended Statutes 1957, Chapters 521 and 1309; Statutes 1959, Chapters 1488 and 1785; Statutes 1961, Chapters 1344 and 2004; Statutes 1965, Chapter 342; Statutes 1968, Chapter 1265; Statutes 1971, Chapter 1400; Statutes 1972, Chapter 1406, 1408; Statutes 1974, Chapter 907; Statutes 1977, Chapters 672, 956; Statutes 1978, Chapter 1211; Statutes 1979, Chapters 5, 1002; Statutes 1981, Chapters 541, 951; Statutes 1982, Chapters 454 and 1589; Statutes 1983, Chapters 337 and 1320.

- Chapter 1. General Provisions. §§ 7200–7212.
2. Bradley-Burns Bill of Rights. §§ 7221–7226.

CHAPTER 1. GENERAL PROVISIONS

- § 7200. Title.
- § 7200.1. “Redevelopment agency.” [Repealed.]
- § 7200.1. “Redevelopment agency.” [Repealed.]
- § 7201. Counties authorized to adopt tax.
- § 7202. Required provisions of county sales tax; credit for city tax. [Repealed.]
- § 7202. Required provisions of county sales tax; credit for city tax.
- § 7202.5. City tax; credit for sales and use tax due to a redevelopment agency. [Repealed.]
- § 7202.5. City tax; credit for sales and use tax due to a redevelopment agency.
- § 7202.6. Sales and use tax ordinance; adoption by a redevelopment agency. [Repealed.]
- § 7202.8. Redevelopment agency bonds; protection from impairment.
- § 7203. Required provisions of county use tax.
- § 7203.1. Revenue exchange period; rate of tax.
- § 7203.2. Adoption of specified provisions by reference.
- § 7203.5. Limitation; additional local sales and use tax; food products.
- § 7204. Transmittal of taxes to cities and counties; charges.
- § 7204.01. Transmittals: jurisdictions affected by earthquake.
- § 7204.02. Reductions in transmittals.
- § 7204.03. Earthquake Disaster Revenue Stabilization Assistance Fund. [Repealed.]
- § 7204.03. Place of sale: sales of jet fuel.
- § 7204.1. Local agency; offset portion.
- § 7204.2. Aerospace refunds.
- § 7204.3. Charge for administration by the board.
- § 7204.4. Charge for administration by Director of Transportation and the Controller.
- § 7204.5. Deduction of tax by Controller. [Repealed.]
- § 7204.5. Oak barrels; offset portion; Napa.
- § 7204.6. Repayment of tax by Controller. [Repealed.]
- § 7205. Place of sale.
- § 7205.1. Place of sale: leases of motor vehicles.
- § 7207. Adoption of local tax not required.
- § 7208. Limitations; use tax.
- § 7209. Limitations; redistributions.
- § 7210. Permissible local tax; motor vehicle fuel tax.
- § 7211. Permissible local tax; transactions and use tax.
- § 7212. Cost of administration; payment by redevelopment agency.

7200. Title. This part is known and may be cited as the “Bradley-Burns Uniform Local Sales and Use Tax Law.”

7200.1. “Redevelopment agency.” [Repealed by Stats. 1989, Ch. 24, effective May 25, 1989.]

7200.1. “Redevelopment agency.” [Repealed by Stats. 1993, Ch. 942, in effect January 1, 1994.]

* The provisions of this part, except as otherwise noted, became operative April 1, 1956.

7201. Counties authorized to adopt tax. Any county may by action of its board of supervisors adopt a sales and use tax in accordance with the provisions of this part.

Referendum.—A county ordinance imposing the tax authorized by this part is not subject to referendum. *Geiger v. Board of Supervisors* (1957) 48 Cal.2d 832.

7202. Required provisions of county sales tax; credit for city tax. [Repealed by Stats. 1979, Ch. 5, operative January 1, 1984.]

7202. Required provisions of county sales tax; credit for city tax. The sales tax portion of any sales and use tax ordinance adopted under this part shall be imposed for the privilege of selling tangible personal property at retail, and shall include provisions in substance as follows:

(a) A provision imposing a tax for the privilege of selling tangible personal property at retail upon every retailer in the county at the rate of 1¼ percent of the gross receipts of the retailer from the sale of all tangible personal property sold by that person at retail in the county.

(b) Provisions identical to those contained in Part 1 (commencing with Section 6001), insofar as they relate to sales taxes, except that the name of the county as the taxing agency shall be substituted for that of the state and that an additional seller's permit shall not be required if one has been or is issued to the seller under Section 6067.

(c) A provision that all amendments subsequent to the effective date of the enactment of Part 1 (commencing with Section 6001) relating to sales tax and not inconsistent with this part, shall automatically become a part of the sales tax ordinance of the county.

(d) A provision that the county shall contract prior to the effective date of the county sales and use tax ordinances with the State Board of Equalization to perform all functions incident to the administration or operation of the sales and use tax ordinance of the county. Any such contract shall contain a provision that the county agrees to comply with the provisions of Article 11 (commencing with Section 29530) of Chapter 2 of Division 3 of Title 3 of the Government Code.

(e) A provision that the ordinance may be made inoperative not less than 60 days, but not earlier than the first day of the calendar quarter, following the county's lack of compliance with Article 11 (commencing with Section 29530) of Chapter 2 of Division 3 of Title 3 of the Government Code or following an increase by any city within the county of the rate of its sales or use tax above the rate in effect at the time the county ordinance was enacted.

(f) A provision that the amount subject to tax shall not include the amount of any sales tax or use tax imposed by the State of California upon a retailer or consumer.

(g) A provision that there is exempted from the sales tax 80 percent, and on and after July 1, 2004, until the rate modifications in subdivision (a) of Section 7203.1 cease to apply, 67 percent, of the gross receipts from the sale of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in

which the sale is made and directly and exclusively in the use of the aircraft as common carriers of persons or property under the authority of the laws of this state, the United States, or any foreign government.

(h) A provision that any person subject to a sales and use tax under the county ordinance shall be entitled to credit against the payment of taxes due under that ordinance the amount of sales and use tax due to any city in the county; provided that the city sales and use tax is levied under an ordinance including provisions in substance as follows:

(1) A provision imposing a tax for the privilege of selling tangible personal property at retail upon every retailer in the city at the rate of 1 percent or less of the gross receipts of the retailer from the sale of all tangible personal property sold by that person at retail in the city and a use tax of 1 percent or less of purchase price upon the storage, use or other consumption of tangible personal property purchased from a retailer for storage, use or consumption in the city.

(2) Provisions identical to those contained in Part 1 (commencing with Section 6001), insofar as they relate to sales and use taxes, except that the name of the city as the taxing agency shall be substituted for that of the state (but the name of the city shall not be substituted for the word "state" in the phrase "retailer engaged in business in this state" in Section 6203 nor in the definition of that phrase in Section 6203) and that an additional seller's permit shall not be required if one has been or is issued to the seller under Section 6067.

(3) A provision that all amendments subsequent to the effective date of the enactment of Part 1 (commencing with Section 6001) relating to sales and use tax and not inconsistent with this part, shall automatically become a part of the sales and use tax ordinance of the city.

(4) A provision that the city shall contract prior to the effective date of the city sales and use tax ordinance with the State Board of Equalization to perform all functions incident to the administration or operation of the sales and use tax ordinance of the city which shall continue in effect so long as the county within which the city is located has an operative sales and use tax ordinance enacted pursuant to this part.

(5) A provision that the storage, use or other consumption of tangible personal property, the gross receipts from the sale of which has been subject to sales tax under a sales and use tax ordinance enacted in accordance with this part by any city and county, county, or city in this state, shall be exempt from the tax due under this ordinance.

(6) A provision that the amount subject to tax shall not include the amount of any sales tax or use tax imposed by the State of California upon a retailer or consumer.

(7) A provision that there are exempted from the computation of the amount of the sales tax the gross receipts from the sale of tangible personal property to operators of aircraft to be used or consumed principally outside the city in which the sale is made and directly and exclusively in the use of

the aircraft as common carriers of persons or property under the authority of the laws of this state, the United States, or any foreign government.

(8) A provision that, in addition to the exemptions provided in Sections 6366 and 6366.1, the storage, use, or other consumption of tangible personal property purchased by operators of aircraft and used or consumed by the operators directly and exclusively in the use of the aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this state, the United States, or any foreign government is exempt from the use tax.

History.—Added by Stats. 1979, Ch. 5, operative January 1, 1984. Stats. 1984, Ch. 17, effective March 1, 1984, section ceases to be operative on March 1, 1984, and thereafter this section shall become operative on January 1, 1986, renumbered paragraph designations, in paragraph (A) substituted “that person” for “him” after “sold by,” added paragraph (b) at end of section. Stats. 1985, Ch. 838, operative January 1, 1988, substituted “1988” for “1986” in subdivision (b). Stats. 1991, Ch. 236, in effect July 29, 1991, added “, other than fuel or petroleum products,” after “tangible personal property” in paragraph (7) of subdivision (a). Stats. 1992, Ch. 905, in effect September 25, 1992, operative January 1, 1993, deleted subdivision letter “(a)” in the first paragraph; lettered former paragraphs (1), (2), (3), (4), (5), (6), (7), and (8) as subdivisions (a), (b), (c), (d), (e), (f), (g), and (h), respectively; numbered former subparagraphs (A), (B), (C), (D), (E), (F), (G), and (H) as paragraphs (1), (2), (3), (4), (5), (6), (7), and (8), respectively; deleted “of this division” after “(commencing with Section 6001)” in subdivisions (b) and (c) and paragraphs (2) and (3) of subdivision (h); deleted “of this code” after “Section 6067” in subdivision (c) and paragraph (2) of subdivision (h) and after “6366.1” in paragraph (8) of subdivision (h); substituted “the” for “such” after “exclusively in the use of” in paragraphs (7) and (8), and after “consumed by” in paragraph (8), of subdivision (h); and deleted former subdivision (b) which stated that “This section shall cease to be operative on March 1, 1984, and thereafter this section shall become operative on January 1, 1988.”. Stats. 2003, Ch. 13X (AB 7X), in effect August 2, 2003, but operative July 1, 2004, added “, and on and . . . 67 percent” after “80 percent” in subdivision (g) and deleted a comma after “provided” in subdivision (h).

Sale of lottery ticket forms.—Bradley-Burns Law, which required city to contract with the Board to administer its local sales and use tax ordinance, implicitly granted the city standing to challenge the Board’s actions under the contract, including the Board’s decision that sales of lottery ticket forms, manufactured by seller at a plant located in the city, to the California Lottery Commission were not subject to state or local tax. *City of Gilroy v. State Board of Equalization* (1989) 212 Cal.App.3d 589.

7202.5. City tax; credit for sales and use tax due to a redevelopment agency. [Repealed by Stats. 1985, Ch. 838, operative January 1, 1986.]

7202.5. City tax; credit for sales and use tax due to a redevelopment agency. In addition to the provisions set forth in paragraphs (1) to (8), inclusive, of subdivision (h) of Section 7202, a city, county, or city and county sales and use tax ordinance may provide that any person subject to a sales and use tax under the city’s, county’s, or city and county’s ordinance shall be entitled to credit against the payment of taxes due under that ordinance the amount of sales and use taxes due to the redevelopment agency pursuant to Section 7202.6.

History.—Added by Stats. 1981, Ch. 951, in effect January 1, 1982, operative January 1, 1984. Stats. 1984, Ch. 17, effective March 1, 1984, section ceases to be operative on March 1, 1984, and thereafter this section becomes operative on January 1, 1986, added subdivision designations, substituted “subparagraphs . . . of subdivision (a)” for “paragraphs . . . of subdivision (h)” in paragraph (a). Stats. 1985, Ch. 838, operative January 1, 1988, substituted “1988” for “1986” in subdivision (b). Stats. 1989, Ch. 24, in effect May 25, 1989, deleted “(a)” before first paragraph and deleted subdivision (b). Stats. 1990, Ch. 1608, in effect January 1, 1991, added “, county, or city and county” after “city”, added “, county’s, or city and county’s” after “city’s” and deleted “of such city” after “agency”. Stats. 1992, Ch. 905, in effect September 25, 1992, operative January 1, 1993, substituted “paragraphs (1) to (8), inclusive, of subdivision (h)” for “subparagraphs (A) to (H), inclusive, of paragraph (8) of subdivision (a)” after “provisions set forth in”.

Note.—Section 9 of Stats. 1981, Ch. 951, provided this section shall be repealed on January 1, 1984.

Note.—Section 10 of Stats. 1981, Ch. 951, provided the “Legislature intends that the provisions of this act shall not supersede or conflict with the excess sales tax transfer provisions of Chapter 282 of the Statutes of 1979.”

Note.—Section 11 of Stats. 1981, Ch. 951, provided, notwithstanding “any other provision of this act, the State Board of Equalization shall not administer any sales tax imposed by a redevelopment agency pursuant to this act unless and until an appellate court makes a determination which is final on the merits that such a tax is not a “special tax” within the meaning of Section 4 of Article XIII A of the California Constitution.”

Redevelopment agency not special district.—A redevelopment agency is not a special district, and this provision is constitutional. *Huntington Park Redevelopment Agency v. Martin* (1985) 38 Cal.3d 100.

7202.6. Sales and use tax ordinance; adoption by a redevelopment agency. [Repealed by Stats. 1993, Ch. 942, in effect January 1, 1994.]

Note.—Section 38 of Stats. 1993, Ch. 942, provided the Legislature intent that the repeal of Section 7202.6 shall not be deemed or construed to invalidate, impair, or otherwise affect the following:

- (1) An ordinance adopted by a redevelopment agency, prior to January 1, 1994, pursuant to either of the above code sections.
- (2) The receipt of revenues by a redevelopment agency, after January 1, 1994, under an ordinance adopted prior to that date, pursuant to either of the above code sections.
- (3) The pledge of revenues described in paragraph (2) by a redevelopment agency, pursuant to an agreement entered into prior to January 1, 1994.

7202.8. Redevelopment agency bonds; protection from impairment.

Any pledge of taxes pursuant to Section 33641 of the Health and Safety Code made with respect to taxes imposed under Section 7202.6 to the payment of principal and interest on bonds of a redevelopment agency shall constitute the obligation of a contract between the redevelopment agency and the holder of the bonds and shall be protected from impairment by the United States and California Constitutions. The provisions of Section 7202.6 which authorize the imposition of the taxes may not be repealed during the time that any of the bonds remain outstanding.

History.—Added by Stats. 1981, Ch. 951, in effect January 1, 1982.

7203. Required provisions of county use tax. The use tax portion of any sales and use tax ordinance adopted under this part shall impose a complementary tax upon the storage, use or other consumption in the county of tangible personal property purchased from any retailer for storage, use or other consumption in the county. That tax shall be at the rate of 1¼ percent of the sales price of the property whose storage, use or other consumption is subject to the tax and shall include:

(a) Provisions identical to the provisions contained in Part 1 (commencing with Section 6001), other than Section 6201 insofar as those provisions relate to the use tax, except that the name of the county as the taxing agency enacting the ordinance shall be substituted for that of the state (but the name of the county shall not be substituted for the word “state” in the phrase “retailer engaged in business in this state” in Section 6203 nor in the definition of that phrase in Section 6203).

(b) A provision that all amendments subsequent to the date of such ordinance to the provisions of the Revenue and Taxation Code relating to the use tax and not inconsistent with this part shall automatically become a part of the ordinance.

(c) A provision that the storage, use or other consumption of tangible personal property, the gross receipts from the sale of which has been subject to sales tax under a sales and use tax ordinance enacted in accordance with this part by any city and county, county, or city in this state, shall be exempt from the tax due under this ordinance.

(d) A provision that the amount subject to tax shall not include the amount of any sales tax or use tax imposed by the State of California upon a retailer or consumer.

(e) A provision that, in addition to the exemptions provided in Sections 6366 and 6366.1, the storage, use, or other consumption of tangible personal property, other than fuel or petroleum products, purchased by operators of aircraft and used or consumed by the operators directly and exclusively in the use of the aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this state, the United States or any foreign government is exempt from 80 percent of the use tax, and on and after July 1, 2004, until the rate modifications in subdivision (a) of Section 7203.1 cease to apply, exempt from 67 percent of the use tax.

History.—Added by Stats. 1984, Ch. 17, effective March 1, 1984, repeal operative January 1, 1986. Stats. 1985, Ch. 838, operative January 1, 1986 until January 1, 1988, and as of that date is repealed, unless a later enacted statute, chaptered before December 31, 1987, deletes or extends such date, substituted “1988” for “1986” in both places in subdivision (b). Stats. 1991, Ch. 236, in effect July 29, 1991, deleted former paragraph (5) of subdivision (a) which provided, “(5) A provision that the storage, use, or other consumption of tangible personal property purchased by operators of waterborne vessels and used or consumed by such operators directly and exclusively in the carriage of persons or property in such vessels for commercial purposes is exempted from 80 percent of the use tax.”; renumbered former paragraph (6) as paragraph (5) and added “, other than fuel or petroleum products,” after “tangible personal property” in paragraph (5) of subdivision (a). Stats. 1992, Ch. 905, in effect September 25, 1992, operative January 1, 1993, deleted subdivision letter “(a)” in the first paragraph; substituted “That” for “Such” before “tax shall be” in the second sentence of the first paragraph; lettered former paragraphs (1), (2), (3), (4), and (5) as subdivisions (a), (b), (c), (d), and (e), respectively; substituted “those” for “such” after “Section 6201 insofar as” in subdivision (a); substituted “the” for “such” after “used or consumed by” and after “exclusively in the use of”, and deleted a comma after “United States” in subdivision (e); and deleted former subdivision (b) which stated that “This section shall remain in effect only until January 1, 1988, and as of that date is repealed, unless a later enacted statute, which is chaptered before January 1, 1988, deletes or extends that date.”. Stats. 2003, Ch. 13X (AB 7X), in effect August 2, 2003, but operative July 1, 2004, added a comma after “use tax” in subdivision (a), and added “percent of the...from 67” in subdivision (e).

7203.1. Revenue exchange period; rate of tax. (a) Notwithstanding any other provision of law, during the revenue exchange period only, the authority of a county or a city under this part to impose a tax rate as specified in an ordinance adopted pursuant to Sections 7202 and 7203 is suspended, and the tax rate to be applied instead during that period under any ordinance as so adopted is the applicable of the following:

(1) In the case of a county, three-quarters of 1 percent.

(2) In the case of a city, one-half of 1 percent.

(b) For purposes of this section, “revenue exchange period” means the period on and after July 1, 2004, and before the first day of the first calendar quarter commencing more than 90 days following a notification to the board by the Director of Finance pursuant to subdivision (b) of Section 99006 of the Government Code.

(c) Subdivision (a) is a self-executing provision that operates without regard to any decision or act on the part of any local government. A change in a local general tax rate resulting from either the rate limitations applied by subdivision (a) or the end of the revenue exchange period is not subject to voter approval under either statute or Article XIII C of the California Constitution.

History.—Added by Stats. 2003, Ch. 13X (AB 7X), in effect August 2, 2003, but operative July 1, 2004.

7203.2. Adoption of specified provisions by reference. The sales and use tax ordinance of a county, city, city and county, or redevelopment agency adopted pursuant to this part, shall be deemed to adopt by reference the

provisions of Section 7202 to 7203, inclusive, as now in effect or as later amended, which are required to be included in the ordinance, regardless of whether or not the ordinance was adopted or amended, prior to or after the effective date of this section.

History.—Added by Stats. 1985, Ch. 591, effective January 1, 1986.

7203.5. Limitation; additional local sales and use tax; food products.

(a) The State Board of Equalization shall not administer and shall terminate its contract to administer any sales or use tax ordinance of a city, county, or city and county, if that city, county, or city and county imposes a sales or use tax in addition to the sales and use taxes imposed under an ordinance conforming to the provisions of Sections 7202 and 7203.

(b) For purposes of this section, and notwithstanding subdivision (f), a city, county, or city and county shall be deemed to have imposed a sales or use tax in addition to the sales and use taxes imposed under an ordinance conforming to the provisions of Sections 7202 and 7203 to the extent that the city, county, or city and county levies a tax on the privilege of occupying a room or rooms in a hotel, motel, bed and breakfast inn, or similar transient lodging establishment when all of the following conditions are met:

(1) The hotel, motel, bed and breakfast inn, or similar transient lodging establishment provides food products for human consumption and all or some of the food products are provided solely for consumption by its transient guests and the invitees of those guests.

(2) The uniform cost of the food products provided solely for consumption by the establishment's transient guests and the invitees of those guests is included in the price of the transient occupancy accommodation, however denominated, and whether or not separately stated.

(3) The portion of the price of the transient occupancy accommodation allocable to these food products is subject to tax under Part 1 (commencing with Section 6001), and is also subject to tax imposed by the city, county, or city and county on the privilege of occupying a room or rooms in the establishment.

(4) The operator of the establishment provides the city, county, or city and county with a reasonable allocation of the value of the food products subject to tax under Part 1 (commencing with Section 6001) that is separately identified either on the guest's receipt or on the operator's accounting records.

(c) The provisions of subdivision (a) shall apply to any tax described in subdivision (b), whether characterized as a "transient occupancy tax," "bed tax," or otherwise, regardless of whether it is levied pursuant to Section 7280, pursuant to charter or other similar authority of the city, county, or city and county, or otherwise pursuant to law.

(d) (1) For purposes of this section, "hotel," "motel," "bed and breakfast inn," or "similar transient lodging establishment" means an establishment containing guest room accommodations with respect to which

the predominant relationship existing between the occupants thereof and the owner or operator of the establishment is that of innkeeper and guest. The existence of other relationships as between some occupants and the owner or operator thereof shall be immaterial.

(2) For purposes of this section, “food products” means food and beverage products of every kind, regardless of how or where served, and shall specifically include, but not be limited to, alcoholic beverages and carbonated beverages of every kind.

(e) In the case of a termination, the board shall give the city, county, or city and county written notice of termination, stating the reasons therefor and the effective date of the termination, which shall be not earlier than the first day of the first calendar quarter commencing at least 30 days after the mailing of the notice to the city, county, or city and county. If the cause for termination is not cured within the time specified in the notice, the board shall not administer the ordinance until the cause for termination is removed and a new contract for the administration of the ordinance executed. The contract shall be operative not earlier than the first day of the first calendar quarter commencing after its execution. During the period of time that the board is not administering the sales and use tax ordinance of a city, county, or city and county, no ordinance of that city, county, or city and county shall be considered to be an ordinance enacted in accordance with this part.

(f) Except as provided in subdivision (b), nothing in this section shall be construed as prohibiting the levy or collection by a city, county, or city and county of any other substantially different tax authorized by the California Constitution or by statute or by the charter of any chartered city.

History.—Added by Stats. 1968, p. 2387, in effect August 13, 1968. Stats. 1971, p. 2788, operative July 1, 1972, completely revised section. Stats. 1981, Ch. 951, in effect January 1, 1982, added “redevelopment agency” before “or city and county” throughout this section. Stats. 1996, Ch. 940, in effect January 1, 1997, added subdivision letter designation (a) before first paragraph; deleted “redevelopment agency” after “county,” throughout text; added subdivisions (b), (c), and (d); added subdivision letter designation (e) before the former second paragraph, added “in the case of a termination the” after “(e),” substituted “That” for “Such” before “contract” in the third sentence and substituted “that” for “such” after “ordinance of” in the fourth sentence therein; added subdivision letter designation (f) before the former third paragraph, substituted “Except as . . . nothing” for “Nothing”, and substituted “California Constitution” for “Constitution of California” therein.

Note.—Section 11 of Stats. 1981, Ch. 951, provided, notwithstanding “any other provision of this act, the State Board of Equalization shall not administer any sales tax imposed by a redevelopment agency pursuant to this act unless and until an appellate court makes a determination which is final on the merits that such a tax is not a “special tax” within the meaning of Section 4 of Article XIII A of the California Constitution.”

Note.—Sec. 2 of Stats. 1968, Ch. 1265, in effect August 13, 1968, makes a number of legislative findings as to the importance to the state of the sales and use tax and the need for a uniform tax, and declares that the Legislature, by enactment of the Sales and Use Tax Law and the Bradley-Burns Uniform Local Sales and Use Tax Law, has preempted this area of taxation. Stats. 1971, Ch. 1354, in effect March 4, 1972, also amended section 7203.5 in the same manner as Stats. 1971, Ch. 1400, except that it included the language “except as herein provided” at the beginning of the section, and was operative on March 4, 1972.

Prohibited city tax.—By Section 32010 and this section the state has preempted the field of taxation of alcoholic beverages. Accordingly, a special city excise tax on the purchase of alcoholic beverages for consumption on the premises where sold is invalid. *Century Plaza Hotel Co. v. City of Los Angeles* (1970) 7 Cal.App.3d 616.

Authorized city tax.—The Fresno 5 percent municipal utility users’ tax imposed on the charges incurred on telephone services, electrical energy, and gas delivered through mains, pipes, and lines is valid and is expressly excepted from the limitations in section 7203.5. *Rivera v. City of Fresno* (1971) 6 Cal.3d 132.

7204. Transmittal of taxes to cities and counties; charges. All sales and use taxes collected by the State Board of Equalization pursuant to contract with any city, city and county, redevelopment agency, or county

shall be transmitted by the board to such city, city and county, redevelopment agency, or county periodically as promptly as feasible. The transmittals required under this section shall be made at least twice in each calendar quarter.

History.—Stats. 1959, p. 3781, in effect September 18, 1959, substituting “periodically as promptly as feasible” for “monthly” and added second sentence. Stats. 1971, p. 2789, operative July 1, 1972, deleted the language providing for board charges to the city, city and county or county for board’s services. Stats. 1981, Ch. 951, in effect January 1, 1982, added “redevelopment agency” before each “or county” in the first sentence.

Effective date of contract.—Where a city contracted with the Board of Equalization for its administration of a sales and use tax imposed by city ordinance, the effective date of contract was controlled by Government Code § 13370, providing that contracts with state agencies shall be effective from the date of approval by the Department of Finance, notwithstanding that the ordinance purported to be effective as of an earlier date. *City of Commerce v. State Board of Equalization* (1962) 205 Cal.App.2d 387.

7204.01. Transmittals: jurisdictions affected by earthquake.

(a) With regard to transmittals pursuant to Section 7204 to each city, county, and city and county within the disaster area designated by the President of the United States as a result of the earthquake of October 17, 1989, the State Board of Equalization shall calculate the difference between the transmittals to each city, county, and city and county for the fourth calendar quarter of 1989 and the first calendar quarter of 1990 and the corresponding transmittals for the fourth calendar quarter of 1988 and the first calendar quarter of 1989. The State Board of Equalization shall, on or before January 1, 1991, notify each city, county, and city and county of the amounts of the differences and certify the amounts to the Controller.

(b) Within 10 days after the first notification pursuant to subdivision (a), the legislative body of a city, county, or city and county which received amounts which are less than the amounts received for the last calendar quarter of 1988 and the first calendar quarter of 1989, may request the Controller to transmit, from the Earthquake Disaster Revenue Stabilization Assistance Fund established pursuant to Section 7204.03, the amounts of the differences, provided the total amount requested is no less than ten thousand dollars (\$10,000). Requests submitted pursuant to this subdivision shall be submitted on or before December 1, 1991, and shall include findings adopted by the legislative body that the amount of the difference is directly attributable to the earthquake of October 17, 1989.

(c) Within 10 days of receiving a request pursuant to subdivision (b), the Controller shall transmit the requested amount.

(d) Notwithstanding any other provision of this section, if the Controller determines that the amount of sales tax revenue received by the State of California in the fourth calendar quarter of 1989 and the first calendar quarter of 1990 is less than the amount received in the corresponding quarters of the immediately preceding calendar year, the Controller shall reduce the amounts transmitted pursuant to subdivision (c) in proportion to that reduction.

(e) This section shall remain in effect only until January 1, 1992, and as of that date is repealed.

History.—Added by Stats. 1990, Ch. 37, (IX), in effect September 25, 1990.

7204.02. Reductions in transmittals. (a) On or before March 1, 1992, the Controller shall calculate the total amount that has been transmitted to each city, county, and city and county pursuant to Section 7204.01, and shall provide those calculations to the State Board of Equalization.

(b) Beginning on July 1, 1992, and for each year thereafter to July 1, 1997, inclusive, the State Board of Equalization shall reduce the amounts that would otherwise be transmitted to each affected city, county, and city and county pursuant to Section 7204 by an amount sufficient to recover one-fifth of the amount transmitted to the city, county, or city and county pursuant to subdivision (c) of Section 7204.01, plus interest after January 1, 1992, or the other applicable date, at the annual rate of 3½ percent. The board shall distribute the reductions in transmittals over the fiscal year in the manner it determines to be least disruptive to each affected city, county, and city and county.

(c) The board shall transmit the amounts withheld from each affected city, county, and city and county, and the interest amounts pursuant to subdivision (b) to the Special Fund for Economic Uncertainties.

History.—Added by Stats. 1990, Ch. 37, (IX), in effect September 25, 1990.

7204.03. Earthquake Disaster Revenue Stabilization Assistance Fund. [Repealed by Stats. 1990, Ch. 37, in effect January 1, 1992.]

7204.03. Place of sale: sales of jet fuel. (a) Notwithstanding any other provision of this part, in the case of retail sales of jet fuel that are, in accordance with paragraph (2) of subdivision (b) of Section 7205, consummated at the point of delivery of that jet fuel to an aircraft at a multijurisdictional airport, the sales tax revenues collected by the board pursuant to this part with respect to those sales shall be transmitted by the board in accordance with subdivision (b). For purposes of this section, a “multijurisdictional airport” is an airport that is owned or operated by a city, county, or city and county that meets both of the following conditions:

(1) The owning or operating city, county, or city and county imposes a local sales tax pursuant to an ordinance adopted pursuant to this part.

(2) The owning or operating city, county, or city or county is different from the city, county, or city and county in which the airport is located.

(b) (1) Except as provided in paragraph (2), the sales taxes collected by the board pursuant to this part with respect to retail sales of jet fuel described in subdivision (a) shall be transmitted by the board in accordance with the following:

(A) One-half to the county or city and county in which the point of delivery to the aircraft is located, less the amount transmitted to a city pursuant to subparagraph (B), if any; and one-half to the county or city and county that owns or operates the airport or to the county in which the city that owns or operates the airport is located, less the amount transmitted to a city pursuant to subparagraph (C), if any.

(B) If the multijurisdictional airport is located in a city imposing a local sales tax pursuant to an ordinance adopted pursuant to this part, the board shall transmit to that city that amount of sales taxes collected by the board with respect to retail sales of fuel described in subdivision (a) that is based on 50 percent of the rate set by that city's ordinance.

(C) If the multijurisdictional airport is owned or operated by a city imposing a local sales tax pursuant to an ordinance adopted pursuant to this part, the board shall transmit to that city that amount of sales taxes collected by the board with respect to retail sales of fuel described in subdivision (a) that is based on 50 percent of the rate set by that city's ordinance.

(2) Notwithstanding paragraph (1), both of the following shall apply:

(A) In the case of retail sales of jet fuel as described in subdivision (a) that are consummated at San Francisco International Airport, one-half of the sales taxes collected by the board pursuant to this part with respect to those sales shall be transmitted by the board to the City and County of San Francisco, and one-half of the sales taxes collected by the board pursuant to this part with respect to those sales shall be transmitted by the board to the County of San Mateo.

(B) In the case of retail sales of jet fuel as described in subdivision (a) that are consummated at Ontario International Airport, the board shall transmit sales taxes collected by the board pursuant to this part with respect to those sales in accordance with both of the following:

(i) All of the sales taxes that are derived from a local sales tax rate imposed by the City of Ontario shall be transmitted to that city.

(ii) All of the sales taxes that are derived from a local sales tax rate imposed by the County of San Bernardino shall be allocated to that county.

History.—Added by Stats. 1998, Ch. 1027, in effect September 30, 1998, but operative January 1, 1999.

7204.1. Local agency; offset portion. (a) For purposes of this section:

(1) "Local agency" means a city, county, city and county, or redevelopment agency.

(2) "Quarterly taxes" means the total amount of sales and use taxes transmitted by the board to a local agency for a calendar quarter.

(3) "Refund" means the amount of sales and use taxes deducted by the board from a local agency's quarterly taxes in order to pay the local agency's share of a sales and use tax refund due to one taxpayer.

(4) "Offset portion" means, except as provided in subdivision (d), that portion of the refund which exceeds the greater of fifty thousand dollars (\$50,000) or 20 percent of the local agency's quarterly taxes.

(b) Except as provided in subdivision (c), if the board has deducted a refund from a local agency's quarterly taxes which includes an offset portion, then the following provisions apply;

(1) Within three months after the board has deducted an offset portion, the local agency may request the board to transmit the offset portion to the local agency.

(2) As promptly as feasible after the board receives the local agency's request, the board shall transmit to the local agency the offset portion as part of the board's periodic transmittal of sales and use taxes.

(3) The board shall thereafter deduct a pro rata share of the offset portion from future transmittals of sales and use taxes to the local agency over a period to be determined by the board, but not less than two calendar quarters and not more than eight calendar quarters, until the entire amount of the offset portion has been deducted.

(c) The board shall not transmit the offset portion of the refund to the local agency if that transmittal would reduce or delay either the board's payment of the refund to the taxpayer or the board's periodic transmittals of sales and use taxes to other local agencies.

(d) Notwithstanding any other provision, past, present, or future refunds required to be made by a local agency as a result of the California Court of Appeal decision in *Aerospace Corporation v. State Board of Equalization*, 218 Cal.App.3d 1300, may, at the discretion of the local agency, be made pursuant to the following provisions:

(1) "Local agency" means a city, county, city and county, redevelopment agency, or a local agency that has imposed a transactions and use tax pursuant to or in accordance with Part 1.6 (commencing with Section 7251) and that has contracted with the board to administer the taxes imposed under this part.

(2) "Offset portion" means, for purposes of this subdivision, that portion of the refund which is required as a result of the court's decision in *Aerospace Corporation v. State Board of Equalization*.

(3) All refunds associated with the *Aerospace Corporation* case shall be aggregated so that any local agency required to make those refunds will do so on the basis of aggregate claims rather than individual claims.

(4) The State Board of Equalization shall make the refund payments required pursuant to this court case from the Local Sales Tax Offset Fund, which is hereby created, as follows:

(A) Present and future refunds shall be made from the Local Sales Tax Offset Fund.

(B) Amounts equivalent to past refund payments that have been deducted from a local jurisdiction's sales and use tax and transactions and use tax transmittals prior to the effective date of this act shall be paid to the affected local jurisdiction from the Local Sales Tax Offset Fund.

(5) Notwithstanding Section 13340 of the Government Code, the Local Sales Tax Offset Fund is continuously appropriated without regard to fiscal years for the payment of refunds required by this paragraph. The fund may borrow moneys utilizing any financing vehicle deemed appropriate by the Treasurer, at the pooled money investment rate, in order to pay the refunds required by this paragraph. These refund payments shall be repaid to the Local Sales Tax Offset Fund by local agencies, with interest at the pooled money investment rate, not to exceed the rate paid by the state on funds

borrowed by the Local Sales Tax Offset Fund for purposes of making the required refunds. Repayment of each local agency's share of the refund amount shall be made by local agencies through equal quarterly deductions from each local agency's sales and use taxes and transactions and use taxes prior to the transmittal of those taxes to those local agencies over the succeeding 10 years.

(6) A local agency may fulfill its refund obligation resulting from the Aerospace Corporation case in any of the following manners:

(A) Pursuant to the offset provisions provided by this section.

(B) Pursuant to the funding or refunding of outstanding indebtedness as set forth in Section 53550 of the Government Code.

(C) In any manner deemed appropriate by the local agency in accordance with existing law.

A local agency shall notify the State Board of Equalization of the manner in which the local agency intends to fulfill its refund obligation.

History.—Added by Stats. 1989, Ch. 274, in effect January 1, 1990. Stats. 1992, Ch. 802, added subdivision (d).

7204.2. Aerospace refunds. (a) The State Board of Equalization shall continue to negotiate a settlement with the government of the United States relating to the amount and repayment of the sales tax refund liability of the state and local agencies pursuant to the court decision in *Aerospace Corporation v. State Board of Equalization*, 218 Cal.App.3d 1300. To the maximum extent possible, the board shall include in the settlement agreement a provision that, upon adoption of the settlement agreement between the board and the government of the United States, the board, the government of the United States, and the aerospace contractors affected by the court's decision in *Aerospace Corporation v. State Board of Equalization* shall cease to incur any further costs associated with the audit of claims for sales tax refunds, and the repayment of the sales tax refund by local agencies shall be made on or after July 1, 1993, through deductions in sales and use tax transmittals to cities and counties pursuant to a method to be determined as specified in subdivisions (b) and (c), respectively, or pursuant to the formula determined by the board as specified in subdivision (e).

(b) (1) The State Board of Equalization shall establish a Cities Task Force on Aerospace Refunds. The task force shall be appointed by the League of California Cities. The task force shall meet regularly for the purpose specified in paragraph (2).

(2) The task force shall be responsible for establishing a method for the distribution of the sales tax refund liability among cities in the state arising from the court decision in *Aerospace Corporation v. State Board of Equalization*, 218 Cal.App.3d 1300.

(3) On or before April 1, 1993, the task force shall submit to the board its recommendation of the method for the distribution of the sales tax refund liability among cities associated with the Aerospace Corporation case.

(4) The board shall adopt the recommendation of the task force and implement the method contained in the recommendation for making the deduction from city sales and use tax transmittals effective July 1, 1993.

(5) If the task force fails to submit its recommendation to the board as specified in paragraph (3), the board shall implement the formula specified in subdivision (e) to govern the distribution of deductions of sales and use tax transmittals among cities effective July 1, 1993.

(c) (1) The State Board of Equalization shall establish a Counties Task Force on Aerospace Refunds. The task force members shall be appointed by the California State Association of Counties. The task force shall meet regularly for the purpose specified in paragraph (2).

(2) The task force shall be responsible for establishing a method for the distribution of the sales tax refund liability among counties in the state arising from the court decision in *Aerospace Corporation v. State Board of Equalization*, 218 Cal.App.3d 1300.

(3) On or before April 1, 1993, the task force shall submit to the board its recommendation of the method for the allocation of the sales tax refund liability among counties associated with the Aerospace Corporation case.

(4) The board shall adopt the recommendation of the task force and implement the method contained in the recommendation for making the deduction from county sales and use tax transmittals effective July 1, 1993.

(5) If the task force fails to submit its recommendation to the board as specified in paragraph (3), the board shall implement the formula as specified in subdivision (e) to govern the distribution of deductions of sales and use tax transmittals among counties effective July 1, 1993.

(d) The deductions from the sales and use tax transmittals pursuant to the methods established pursuant to subdivisions (b) and (c) shall, in the aggregate, equal the amount of the refund required of cities and counties by the Aerospace Corporation court decision.

(e) (1) If, on or before April 1, 1993, the Cities Task Force on Aerospace Refunds or the Counties Task Force on Aerospace Refunds does not submit its recommendation to the board for distributing the deductions from the sales and use tax transmittals among cities and counties, respectively, the board shall use the formula specified in this subdivision to govern the distribution among cities and counties.

(2) With regard to transmittals to each city, county, and city and county pursuant to Section 7204, the board, on or after July 1, 1993, shall deduct from the transmittals those refunds required to be paid as a result of the decision in *Aerospace Corporation v. State Board of Equalization*. Refunds of local taxes attributable to the Aerospace decision shall be allocated based on the following calculations:

(A) In the case of a contractor with a single business location in this state:

$$A = A^1(X*L)$$

$$B = B^1[(X*L)*Y^1]$$

$$C = C^1[(X*L)*Y^2]$$

$$D = D^1[(X*L)*Y^3]$$

(B) In the case of a contractor with multiple business locations in this state:

$$A = A^1(X*M)*L$$

$$B = B^1[(X*M)*L]*Y^1$$

$$C = C^1[(X*M)*L]*Y^2$$

$$D = D^1[(X*M)*L]*Y^3$$

(3) The formula or formulas specified in this section shall be used if the contractor's business practice was such that it purchased substantially all of the property, for which it is entitled to be reimbursed as an item of indirect cost on a tax-paid basis. It shall not apply if the contractor's business practice was such that it purchases that property without payment of tax and reported use tax on a self-accrual basis, in which case the entity where the self-accrued use tax was reported would be allocated the deduction from its sales and use tax transmittals equal to the refund required by this decision.

(4) The following definitions govern the symbols used in this subdivision:

A = Amount of local tax allocated to the jurisdiction of the contractor's actual business location.

B = Amount of local tax allocated to the city, county, or city and county within the same county of the contractor's business location.

C = Amount of local tax allocated to the city, county, or city and county adjoining the county of the contractor's actual business location (adjoining counties share a common border with the county of the contractor's actual business location).

D = Amount of local tax allocated to the city, county, or city and county in all other counties, excluding amounts allocated to A, B, and C above.

A^1 = Percentage of tax overpaid by contractor at business location established pursuant to an analysis of completed Aerospace claims for refund.

B^1 = Percentage of tax overpaid by contractor in the county of the business location, excluding A above, established pursuant to an analysis of completed Aerospace claims for refund.

C^1 = Percentage of tax overpaid by contractor in adjoining counties of the business location established pursuant to an analysis of completed Aerospace claims for refund.

D^1 = Percentage of tax overpaid by contractor in all other counties, excluding B^1 and C^1 above, established pursuant to an analysis of completed Aerospace claims for refund.

X = Pro rata share of tax plus interest overpaid by contractors based on the agreed-to total refund to the government of the United States. Contractor's pro rata share shall be computed as follows:

X = The quotient of the contractor's computed refund divided by the total computed refund (actual and estimated), multiplied by the settlement amount.

L = Local tax rate factor established pursuant to an analysis of tax rates in effect during the period of the contractor's claim for refund.

Y_1 = Percentage of local tax allocated to the city, county, or city and county within the county of the contractor's business location, excluding A above, during the period of the claim for refund established pursuant to an analysis of the board's annual reports.

Y_2 = Percentage of local tax allocated to the city, county, or city and county in adjoining counties of the contractor's business location during the period of the claim for refund as established pursuant to an analysis of the board's annual reports.

Y_3 = Percentage of local tax allocated to city, county, or city and county in all other counties, excluding Y_1 and Y_2 above, of the contractor's business location during the period of the claim for refund as established pursuant to an analysis of the board's annual reports.

M = Percentage of tax to be allocated to each location of a contractor with multiple locations within the state as determined by an analysis of reported taxable sales during the period of the claim for refund. This shall be computed as follows:

M = The quotient of taxable sales by location divided by total taxable sales.

(5) Percentages to be applied to elements A_1 , B_1 , C_1 , and D_1 as determined by board data analysis shall be as follows:

	Alameda County	Los Angeles County	Orange County
A_1	36.91%	33.87%	22.14%
B_1	33.49%	54.95%	23.15%
C_1	25.63%	8.02%	38.62%
D_1	3.97%	3.16%	16.09%

	San Diego County	Santa Barbara County	Santa Clara County	(All Other Counties)
A_1	48.26%	20.43%	28.31%	30.04%
B_1	16.15%	25.97%	35.33%	45.22%
C_1	5.91%	15.44%	33.43%	13.50%
D_1	29.68%	38.16%	2.93%	11.24%

(6) With regard to transmittals to districts pursuant to Section 7271, the board shall deduct from the transmittals those refunds attributable to the court decision in *Aerospace Corporation v. State Board of Equalization* based on the formula in paragraph (7).

(7) Refunds of transaction taxes attributable to the Aerospace decision shall be allocated based on the following calculation: $T = T * X$.

The following definitions govern the symbols used in this paragraph:

T = Transit tax rate factor established pursuant to an analysis of the transit tax rates in effect at contractor's location or locations during the claim for refund period.

X = Pro rata share of tax plus interest overpaid by contractor based on the agreed-to total refund to the government of the United States. Contractor's pro rata share shall be computed as follows:

X = The quotient of contractor's computed overpayment divided by the total overpayment (actual and estimated), multiplied by the settlement amount.

History.—Added by Stats. 1992, Ch. 802, in effect September 22, 1992.

7204.3. Charge for administration by the board. The board shall charge a city, city and county, redevelopment agency, or county, an amount for the board's services in administering the sales and use tax ordinance of the local entity, as determined by the board with the concurrence of the Department of Finance, as follows:

(a) Beginning with the 1993-94 fiscal year, the amount charged shall be based on the total local entity cost reflected in the annual Budget Act. This amount comprises the categories of direct, shared, and central agency costs incurred by the board and shall include the following:

(1) The amount charged to each entity shall be based on the recommendations incorporated in the March 1992 report by the Auditor General entitled "The Board of Equalization Needs To Adjust Its Model For Setting Reimbursement Rates For Special Tax Jurisdictions."

(2) The amount charged may be adjusted in the current fiscal year to reflect the difference between the board's budgeted costs and any significant revised estimate of costs. Any adjustment shall be subject to budgetary controls included in the Budget Act. Prior to any adjustment, the Department of Finance shall notify the Chairperson of the Joint Legislative Budget Committee not later than 30 days prior to the effective date of the adjustment.

(3) For the 1995-96 fiscal year and each fiscal year thereafter, the amount charged shall be adjusted to reflect the difference between the board's recovered costs and the actual costs incurred by the board during the fiscal year two years prior.

The amounts determined by subdivision (a) shall be deducted in equal amounts from the quarterly allocation of taxes collected by the board for the city, city and county, redevelopment agency, or county.

History.—Added by Stats. 1971, p. 2789, operative July 1, 1972. Stats. 1981, Ch. 951, in effect January 1, 1982, added "redevelopment agency" before the first "or county" in the first sentence. Stats. 1982, Ch. 1589, in effect January 1, 1983, added "redevelopment agency" before the second "or county" in the first sentence and before "or county" in the second sentence. Stats. 1990, Ch. 1077, in effect January 1, 1991, added a comma after "redevelopment agency" throughout section; added "the following amounts:", added subdivision letter (a); added ", and before July 1, 1991", added subdivision (b); substituted "Those" for "Such". Stats. 1993, Ch. 75, in effect June 30, 1993, substituted "an amount for" for ", as the cost of" and "as determined . . . Finance, as follows" for "the following amounts" in the first paragraph; deleted the former provisions of subdivision (a) which stated "0.82 percent of all sales and use taxes available for

distribution to the city, city and county, redevelopment agency, or county on and after July 1, 1972, and before July 1, 1991" and added the first paragraph and paragraphs (1), (2), and (3); deleted former subdivision (b) which stated "0.79 percent of all sales and use taxes available for distribution to the city, city and county, redevelopment agency, or county on and after July 1, 1991; and substituted "The" for "Those" and added "determined by subdivision (a)" after "amounts", "in equal amounts" after "deducted", and "quarterly allocation of" before "taxes" in the last paragraph.

7204.4. Charge for administration by Director of Transportation and the Controller. The Director of Transportation and the Controller shall charge for the cost of their services in administering the responsibilities assigned to them in Chapter 4 (commencing with Section 99200) of Part 11 of Division 10 of the Public Utilities Code. Amounts to be charged shall be specified in the Budget Act. Those amounts shall be deducted from the taxes collected by the board for the counties and the cities and counties.

History.—Added by Stats. 1972, Ch. 1408, effective December 27, 1972. Stats. 1979, Ch. 1002, effective September 26, 1979, added "and the State Controller", changed "his" to "their" and "him" to "them", deleted reference to fiscal year 1972/73 in the first sentence, deleted "in subsequent fiscal years" following "to be charged" in the second sentence, deleted "and shall be transmitted to the secretary" from the end of the last sentence. Stats. 1984, Ch. 579, substituted "The Director of Transportation" for "The Secretary . . . Agency" and substituted "Those" for "Such" before "amounts" at beginning of second sentence.

7204.5. Deduction of tax by Controller. [Repealed by Stats. 1989, Ch. 1027, in effect September 29, 1989, operative January 1, 1990.]

7204.5. Oak barrels; offset portion; Napa. (a) For purposes of this section:

- (1) "City" means any city located within the County of Napa.
- (2) "County" means the County of Napa.
- (3) "Quarterly taxes" means the total amount of sales and use taxes transmitted by the board to a city or the county for a calendar quarter.
- (4) "Refund" means the amount of sales and use taxes deducted by the board from a city's or the county's quarterly taxes in order to pay the city's or county's share of a sales and use tax refund due as a result of overpayments of sales or use tax on the sale or purchase of oak barrels purchased for the purpose of physically incorporating oak into wine to be sold.

(5) "Offset portion" means that portion of the refund which exceeds fifty thousand dollars (\$50,000) in a calendar quarter.

(6) For purposes of calculating the "offset portion" the total refunds issued or to be issued shall be aggregated each quarterly period and shall be offset by an amount which exceeds fifty thousand dollars (\$50,000) for that quarterly period.

(b) (1) Upon notification by the board that a city or the county is subject to an offset portion, the city or county may, within 30 days after the date of that notification, request the board to deduct a pro rata share of the offset portion from that city's or county's future transmittals of sales and use taxes.

(2) Except as provided in subdivision (c), if the board has deducted a refund from the city's or county's quarterly taxes which includes an offset portion, then the following provisions apply:

(A) For the 1997 calendar year, within nine months after the board deducted an offset portion, the city or county may request the board to

transmit the offset portion to that city or county. After calendar year 1997, the city or county may make that request within three months after the board deducted the offset portion.

(B) As promptly as feasible after the board receives the city's or county's request, the board shall transmit to that city or county the offset portion as part of the board's periodic transmittal of sales and use taxes.

(3) The board shall thereafter deduct a pro rata share of the offset portion from future transmittals of sales and use taxes to the city or county over a period not to exceed 12 quarters until the entire amount of the offset portion has been deducted.

(c) The board shall not transmit the offset portion of the refund to the city or county if that transmittal would reduce or delay either the board's payment of the refund to the taxpayer or the board's periodic transmittals of sales and use taxes to any other city, county, city and county, or redevelopment agency in this state.

History.—Added by Stats. 1997, Ch. 620 (SB 1102), in effect January 1, 1998.

7204.6. Repayment of tax by Controller. [Repealed by Stats. 1989, Ch. 1027, in effect September 29, 1989, operative January 1, 1990.]

7205. Place of sale. (a) For the purpose of a sales tax imposed by an ordinance adopted pursuant to this part, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his or her agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from those sales shall include delivery charges, when those charges are subject to the state sales and use tax, regardless of the place to which delivery is made.

(b) (1) In the event a retailer has no permanent place of business in the state or has more than one place of business, the place or places at which the retail sales are consummated for the purpose of a sales tax imposed by an ordinance adopted pursuant to this part shall, subject to paragraph (2), be determined under rules and regulations to be prescribed and adopted by the board.

(2) In the case of a sale of jet fuel, the place at which the retail sale of that jet fuel is consummated for the purpose of a sales tax imposed by an ordinance adopted pursuant to this part is the point of the delivery of that jet fuel to the aircraft, if both of the following conditions are met:

(A) The principal negotiations for the sale are conducted in this state.

(B) The retailer has more than one place of business in the state.

History.—Stats. 1961, p. 3113, operative January 1, 1962, substituted "retail sales are consummated at the place of business" for "retail sales shall be presumed to have been consummated at the place of business" and made minor changes for clarity. Stats. 1998, Ch. 1027, in effect September 30, 1998, operative January 1, 1999, added subdivision letter designation (a) before first paragraph, added "or her" after "or his" in the first sentence, and substituted "those" for "such" twice in the second sentence therein; created new subdivision (b) with the former third sentence of the former first paragraph and added subparagraph number designation (1) before "In the event", substituted "state" for "State", and added ", subject to paragraph (2)" after "part shall" therein; and added subparagraph (2) therein.

Place of sale.—It is proper to divide tax from sales by a departmentalized retail store straddling a county line according to the location of each department with respect to the county line. *City of Pomona v. State Board of Equalization* (1959) 53 Cal.2d 305.

Pooling procedure valid.—The pooling procedure adopted by the State Board of Equalization for the allocation of local sales tax revenues imposed in connection with construction contractors is valid. *City of San Joaquin v. State Board of Equalization* (1970) 9 Cal.App.3d 365.

7205.1. Place of sale: leases of motor vehicles. (a) Notwithstanding any other provision of law, in connection with any use tax imposed pursuant to this part with respect to the lease (as described in Sections 371 and 372 of the Vehicle Code) of a new or used motor vehicle (as defined in subdivision (d) by a dealer or leasing company, the place of use for the reporting and transmittal of the use tax shall be determined as follows:

(1) If the lessor is a California new motor vehicle dealer (as defined in Section 426 of the Vehicle Code), or a leasing company, the place of use of the leased vehicle shall be deemed to be the city in which the lessor's place of business (as defined in Section 7205 and the regulations promulgated thereunder) is located.

(2) If a lessor, who is not a person described in paragraph (1), purchases the vehicle from a person as so described, the place of use of the leased vehicle shall be deemed to be the city in which the place of business (as defined in Section 7205 and the regulations promulgated thereunder) of the person from whom the lessor purchases the vehicle is located.

(3) The place of use as determined by this subdivision shall be the place of use for the duration of the lease contract, notwithstanding the fact that the lessor may sell the vehicle and assign the lease contract to a third party.

(b) Except as described in subdivision (a), this section shall not apply if the dealer or leasing company entering into the lease agreement is located outside of California.

(c) (1) The provisions of this section that are applicable to a California new motor vehicle dealer shall apply to lease transactions entered into on or after January 1, 1996.

(2) The provisions of this section, applicable to a leasing company, shall apply to lease transactions entered into on or after January 1, 1999.

(d) As used in this section, the following definitions shall apply:

(1) "City" means a city, city and county, or county.

(2) "Motor vehicle" means any self-propelled passenger vehicle (other than a house car) or pickup truck rated less than one ton.

(3) "Leasing company" means a motor vehicle dealer (as defined in Section 285 of the Vehicle Code), that complies with all of the following:

(A) The dealer originates lease contracts, described in subdivision (a), that are continuing sales and purchases.

(B) The dealer does not sell or assign those lease contracts that it originates in accordance with subparagraph (A).

(C) (i) The dealer has annual motor vehicle lease receipts of fifteen million dollars (\$15,000,000) or more per location.

(ii) For purposes of this subparagraph, only those periodic payments required by the lease shall be considered in determining whether a lessor has annual receipts of fifteen million dollars (\$15,000,000) or more. Amounts received by lessors attributable to capitalized cost reductions or amounts paid

by a lessee upon his or her exercising an option shall not be considered in determining whether a lessor has annual lease receipts of fifteen million dollars (\$15,000,000) or more.

(e) If the lessor is not a dealer described in paragraph (1) of subdivision (a), or a person who is described in paragraph (2) of subdivision (a) as purchasing from a dealer, the use tax shall be reported to and distributed through the countywide pool of the county in which the lessee resides.

History.—Added by Stats. 1995, Ch. 676, in effect January 1, 1996. Stats. 1998, Ch. 140, in effect January 1, 1999, deleted comma after “415 of the Vehicle Code)”, and added “by a dealer or leasing company” in subdivision (a); added “California” after “lessor is a”, and added “or a leasing company” after “Code)” in paragraph (1) of subdivision (a); created new paragraph (2) with the former second sentence of paragraph (1) and substituted “paragraph (1) . . . so described,” for this paragraph, purchases the vehicle from a dealer (as defined in Section 285 of the Vehicle Code),” after “described in”, and substituted “person” for “dealer” after “thereunder) is” in subdivision (a); created new paragraph (3) with the former third sentence of paragraph (1) and substituted “subdivision” for “paragraph” after “by this” in subdivision (a); deleted former paragraph (2) of subdivision (a) which provided, “If the lessor is not a person described in paragraph (1) and purchases the vehicle leased from a source other than as described in paragraph (1), the use tax shall be reported to and distributed through the countywide pool of the county in which the lessee resides.”; created new paragraph (1) in subdivision (d) beginning with “City” and substituted “following definitions shall apply:” for “word ‘city’” after “section, the” therein; added subparagraph (2) to subdivision (d); and added subdivision (e). Stats. 2002, Ch. 775, (SB 2092), in effect January 1, 2003, substituted “as defined in subdivision (d)” for “(as defined in Section 415 of the Vehicle Code)” in subdivision (a); added new paragraph (2) to subdivision (d), and renumbered former paragraph (2) as (3) therein.

7207. Adoption of local tax not required. Nothing in this part shall require or be construed to require any city, county, or city and county, to impose any sales or use taxes or to increase any sales or use taxes.

7208. Limitations; use tax. Every notice of determination of use tax authorized by this part shall be served within four months from the end of the quarterly period during which the storage, use or other consumption of the tangible personal property became taxable; provided, the tangible personal property was purchased from a retailer whose place of business was located in a county which did not impose a tax pursuant to this part but which county does impose such a tax for the first time to be operative on or after July 1, 1959, but not later than July 1, 1960.

History.—Added by Stats. 1959, p. 4268, in effect September 18, 1959.

7209. Limitations; redistributions. The board may redistribute tax, penalty and interest distributed to a county or city other than the county or city entitled thereto but such redistribution shall not be made as to amounts originally distributed earlier than two quarterly periods prior to the quarterly period in which the board obtains knowledge of the improper distribution.

History.—Added by Stats. 1959, p. 4268, in effect September 18, 1959.

Note.—Section 3 of Chapter 1785, Statutes of 1959, provides that the time limitation established by this section shall not apply to redistributions where the board obtains knowledge of the improper distribution prior to September 18, 1959.

Writ of Mandate Denied.—Petitioner City of Culver City sought a writ of mandate directing the Board of Equalization to transmit to it all local sales and use taxes collected by the Board from 1956 through 1969 and erroneously distributed to the City of Los Angeles as a result of the misidentification by the Board of a taxpayer located in Culver City. Upon being notified of its error the Board redistributed a portion of the tax but, pursuant to Revenue and Taxation Code Section 7209, the Board made no redistribution as to amounts originally distributed earlier than two quarterly periods prior to the period in which the Board obtained knowledge of its error. During the pendency of a legal action against Los Angeles for the additional distributions, Culver City instituted a mandamus proceeding. The court, in holding that the writ should not issue, found, in accordance with the general rule, that mandamus was not an appropriate remedy for enforcing the contractual obligation of the Board, and was also inappropriate since the action did not call for the performance of necessary ministerial duties by the Board and since petitioner had an adequate legal remedy in its pending action against the City of Los Angeles. The court found further that the trial court had abused its discretion in issuing the alternative writ in not allowing the Board and the city the statutorily prescribed five-day period within which to reply to petitioner’s application. *City of Culver City v. State Board of Equalization* (1972) 29 Cal.App.3d 404.

7210. Permissible local tax; motor vehicle fuel tax. Notwithstanding Section 7203.5, the State Board of Equalization shall continue to administer the sales and use tax ordinance of any city, county, or city and county which adopts an ordinance imposing a tax on the sale, storage, use, or consumption of motor vehicle fuel pursuant to Chapter 5 (commencing with Section 99500), Part 11, Division 10 of the Public Utilities Code or Part 4 (commencing with Section 9501) of this division.

History.—Added by Stats. 1977, Ch. 956, operative January 1, 1978. Stats. 1981, Ch. 541, in effect September 17, 1981, added “or Part 4 . . . division” after “Code” in the first sentence.

7211. Permissible local tax; transactions and use tax. Notwithstanding Section 7203.5, the State Board of Equalization shall continue to administer the sales and use tax ordinance of any county which adopts a transactions and use tax ordinance pursuant to Article 13 (commencing with Section 29560) of Chapter 2 of Division 3 of Title 3 of the Government Code.

History.—Added by Stats. 1977, Ch. 672, operative January 1, 1978.

7212. Cost of administration; payment by redevelopment agency. Any redevelopment agency adopting a sales and use tax ordinance pursuant to Section 7202.6 shall pay to the board its costs of preparation to administer and operate the sales and use tax ordinance. The agency shall pay such costs monthly as incurred and billed by the board. The costs include all preparatory costs, including costs of developing procedures, programming for data processing, developing and adopting appropriate regulations, designing and printing of forms, developing instructions for the board’s staff and for taxpayers, and other necessary preparatory costs which shall include the board’s direct and indirect costs as specified by Section 11256 of the Government Code. Any disputes as to the amount of preparatory costs incurred shall be resolved by the Director of Finance, and his decision shall be final. The maximum amount of all preparatory costs to be paid by the district shall not, in any event, exceed five hundred seventy thousand dollars (\$570,000). If for any reason the ordinance adopted pursuant to Section 7202.6 is declared to be invalid, the board shall not be required to refund any or all revenues collected pursuant to that ordinance, but rather those revenues shall be distributed to the city within which the redevelopment agency operates.

History.—Added by Stats. 1981, Ch. 951, in effect January 1, 1982.

CHAPTER 2. BRADLEY-BURNS BILL OF RIGHTS *

- § 7221. Title.
- § 7222. Definitions.
- § 7223. Legislative findings.
- § 7224. Uniform administration of law.
- § 7225. Reliance on advice.
- § 7226. Costs for board’s services.

7221. Title. This chapter shall be known and may be cited as the Bradley-Burns Bill of Rights.

* Chapter 2 was added by Stats. 1997, Ch. 702 (SB 110), in effect January 1, 1998.

7222. **Definitions.** For purposes of this chapter:

(a) “Contract” means any agreement for state administration of local sales and use taxes.

(b) “Local jurisdiction” means any local agency authorized to impose a tax under this part or in conformity with this part.

(c) “Local tax” means any tax imposed by a local jurisdiction under this part or any tax imposed in conformity with this part.

7223. **Legislative findings.** The Legislature finds and declares all of the following:

(a) Each local jurisdiction that has a contract with the board has the right to depend on the board’s staff to provide informative and responsive services to help local jurisdictions understand the local sales and use tax laws administered by the board.

(b) Local jurisdictions have the right to receive and the board has an obligation to provide open, uniform, and consistent administration of the local taxes in order that local jurisdictions may perform competent audit oversight and accountability of those revenues on their own behalf.

7224. **Uniform administration of law.** Each local jurisdiction has the right to have the law administered in a uniform manner.

7225. **Reliance on advice.** Each local jurisdiction has the right to rely on the board’s written information and answers to questions. Each local jurisdiction has the right to prompt and accurate responses from the board or its staff. Each local jurisdiction has the right to a written response to questions, and resolution of, any inquiry submitted in writing to the board.

7226. **Costs for board’s services.** In addition to any charges imposed by the board pursuant to Section 7204.3, the board shall charge local jurisdictions for the costs of the board’s services as required by this act. Any amount charged by the board pursuant to this section shall be deducted from those revenues collected by the board on behalf of local jurisdictions.

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UNIFORM LOCAL SALES AND USE TAX LAW

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**COUNTIES AND CITIES IN WHICH THE STATE BOARD OF
EQUALIZATION IS ADMINISTERING UNIFORM LOCAL SALES AND
USE TAX ORDINANCES AS OF OCTOBER 1, 1984**

COUNTIES

<i>Equalization District</i>	<i>Administrative District</i>	<i>County</i>	<i>Area Code</i>	<i>Effective</i>
1	CH	Alameda	01998	7-1-56
1	KH	Alpine ¹	02998	7-1-60
1	KH	Amador	03998	10-1-59
1	KH	Butte	04998	1-1-57
1	KH	Calaveras	05998	1-1-58
1	KH	Colusa	06998	10-1-57
1	CH	Contra Costa	07998	10-1-56
1	JH	Del Norte	08998	10-1-56
1	KH	El Dorado	09998	10-1-56
2	DH	Fresno	10998	7-1-59
1	KH	Glenn	11998	4-1-57
1	JH	Humboldt	12998	10-1-56
3	FH	Imperial	13998	7-1-57
3	DH	Inyo	14998	4-1-56
3	DH	Kern	15998	1-1-57
2	DH	Kings	16998	7-1-57
1	JH	Lake	17998	10-1-57
1	JH	Lassen	18998	10-1-56
— ¹¹	— ¹¹	Los Angeles	19998	4-1-56
2	DH	Madera	20998	4-1-57
1	JH	Marin	21998	4-1-57
2	DH	Mariposa ¹	22998	4-1-56
1	JH	Mendocino	23998	7-1-56
3	DH	Merced	24998	7-1-56
1	JH	Modoc	25998	4-1-57
3	DH	Mono	26998	4-1-56
2	AR	Monterey	27998	7-1-56
1	JH	Napa	28998	1-1-57
1	KH	Nevada	29998	4-1-58
3	EA	Orange	30998	4-1-56
1	KH	Placer	31998	4-1-57
1	KH	Plumas	32998	4-1-61
3	EH	Riverside	33998	7-1-57
1	KH	Sacramento	34998	4-1-56

¹ Alpine, Mariposa, and Trinity Counties have no incorporated cities.

¹¹ The Northern portion of Los Angeles County is in the Second Equalization District, which includes portions of the Sepulveda Administrative District (AC) and the Culver City Administrative District (AS).

The Fourth Equalization District includes the southern, central and eastern portions of Los Angeles County including the offshore islands of Santa Catalina and San Clemente. It includes the Arcadia (AP), Downey (AD), Hollywood (AA) and Torrance Administrative Districts (AB), and portions of the Culver City Administrative District (AS) and the Van Nuys Administrative District (AC).

UNIFORM LOCAL SALES AND USE TAX LAW

<i>Equalization District</i>	<i>Administrative District</i>	<i>County</i>	<i>Area Code</i>	<i>Effective</i>
2	AR	San Benito	35998	4-1-56
3	EH	San Bernardino	36998	7-1-56
3	FH	San Diego	37998	10-1-56
2	BH	San Francisco	38999	7-1-58
2	KH	San Joaquin	39998	7-1-56
2	AR	San Luis Obispo	40998	10-1-57
2	BH	San Mateo	41998	1-1-61
2	AR	Santa Barbara	42998	1-1-60
1	GH	Santa Clara	43998	10-1-56
2	AR	Santa Cruz	44998	7-1-56
1	JH	Shasta	45998	1-1-58
1	KH	Sierra	46998	1-1-59
1	JH	Siskiyou	47998	1-1-62
1	JH	Solano	48998	1-1-58
1	JH	Sonoma	49998	7-1-56
2	KH	Stanislaus	50998	4-1-57
1	KH	Sutter	51998	10-1-57
1	JH	Tehama ²	52998	10-1-59
1	JH	Trinity ¹	53998	10-1-56
2	DH	Tulare	54998	10-1-57
1	KH	Tuolumne	55998	7-1-56
2	AR	Ventura	56998	1-1-57
1	KH	Yolo	57998	10-1-57
1	KH	Yuba	58998	10-1-57

¹ Alpine, Mariposa, and Trinity counties have no incorporated cities.

² Tehama County was non-conforming from 1-1-65 to 9-30-65.

CITIES

<i>Admin Dist</i>	<i>City</i>	<i>County</i>	<i>Area Code</i>	<i>Current Tax Rate</i>	<i>Effective Date</i>
EH	Adelanto	San Bernardino	36074	1.00	1-1-76
AC	Agoura Hills	Los Angeles	19089	1.00	1-1-83
CH	Alameda	Alameda	01010	.95	7-1-56
CH	Albany	Alameda	01001	.95	7-1-56
AP	Alhambra	Los Angeles	19001	1.00	4-1-57
EA	Aliso Viejo	Orange	30044	1.00	10-1-01
JHG	Alturas	Modoc	25071	1.00	1-1-91
DHN	Amador City	Amador	03051	1.00	10-1-59
JHF	American Canyon	Napa	28055	1.00	4-1-92
EA	Anaheim	Orange	30011	1.00	4-1-56
JHH	Anderson	Shasta	45011	1.00	1-1-64
DHK	Angels Camp	Calaveras	05031	.88	7-1-00
CHB	Antioch	Contra Costa	07031	.975	10-1-56
EH	Apple Valley	San Bernardino	36079	1.00	1-1-89
AP	Arcadia	Los Angeles	19002	1.00	4-1-56
JHB	Arcata	Humboldt	12011	1.00	1-1-66
ARD	Arroyo Grande	San Luis Obispo	40021	1.00	1-1-74
AB	Artesia	Los Angeles	19072	1.00	7-1-59
ARH	Arvin	Kern	15029	1.00	1-1-61
ARD	Atascadero	San Luis Obispo	40027	1.00	10-1-79
BHA	Atherton	San Mateo	41011	.95	1-1-61
DHF	Atwater	Merced	24021	1.00	10-1-74
KHA	Auburn	Placer	31011	1.00	7-1-65
AB	Avalon	Los Angeles	19003	1.00	4-1-56
DH	Avenal	Kings	16034	.98	1-1-80
AP	Azusa	Los Angeles	19004	1.00	4-1-56
ARH	Bakersfield	Kern	15021	1.00	7-1-69
AP	Baldwin Park	Los Angeles	19043	1.00	4-1-56
EHC	Banning	Riverside	33041	1.00	7-1-80
EH	Barstow	San Bernardino	36008	1.00	1-1-76
EHC	Beaumont	Riverside	33042	1.00	7-1-80
AA	Bell	Los Angeles	19005	1.00	4-1-56
AA	Bellflower	Los Angeles	19065	1.00	10-1-57
AA	Bell Gardens	Los Angeles	19092	1.00	10-1-61
BHA	Belmont	San Mateo	41013	.95	1-1-61
JHD	Belvedere	Marin	21021	1.00	4-1-57
JHF	Benicia	Solano	48081	1.00	1-1-58
CH	Berkeley	Alameda	01020	.95	7-1-56
AS	Beverly Hills	Los Angeles	19006	1.00	4-1-56
EH	Big Bear Lake	San Bernardino	36081	1.00	1-1-81
KHD	Biggs	Butte	04001	1.00	1-1-57
ARJ	Bishop	Inyo	14071	1.00	4-1-56
JHB	Blue Lake	Humboldt	12012	1.00	1-1-68
EHC	Blythe	Riverside	33043	1.00	7-1-80
AP	Bradbury	Los Angeles	19063	1.00	10-1-59
FHA	Brawley	Imperial	13021	1.00	7-1-82
EA	Brea	Orange	30012	1.00	4-1-56
CHB	Brentwood	Contra Costa	07041	.975	10-1-56
BHA	Brisbane	San Mateo	41027	.95	1-1-62

UNIFORM LOCAL SALES AND USE TAX LAW

<i>Admin Dist</i>	<i>City</i>	<i>County</i>	<i>Area Code</i>	<i>Current Tax Rate</i>	<i>Effective Date</i>
AR	Buellton	Santa Barbara	42007	1.00	4-1-92
EA	Buena Park	Orange	30023	1.00	4-1-56
AC	Burbank	Los Angeles	19007	1.00	4-1-56
BHA	Burlingame	San Mateo	41014	.95	1-1-61
FHA	Calexico	Imperial	13022	1.00	7-1-82
AC	Calabasas	Los Angeles	19103	1.00	7-1-91
ARH	California City	Kern	15031	1.00	1-1-66
EH	Calimesa	Riverside	33064	1.00	1-1-91
FHA	Calipatria	Imperial	13023	1.00	7-1-82
JHF	Calistoga	Napa	28051	1.00	10-1-91
AR	Camarillo	Ventura	56016	.967	1-1-65
GH	Campbell	Santa Clara	43008	1.00	7-1-85
EH	Canyon Lake	Riverside	33063	1.00	1-1-91
GHD	Capitola	Santa Cruz	44053	1.00	7-1-68
FHB	Carlsbad	San Diego	37008	1.00	10-1-56
GHC	Carmel	Monterey	27041	1.00	7-1-56
AR	Carpinteria	Santa Barbara	42004	1.00	7-1-75
AB	Carson	Los Angeles	19084	1.00	4-1-68
EHC	Cathedral City	Riverside	33059	1.00	1-1-82
DHJ	Ceres	Stanislaus	50011	.95	7-1-93
AB	Cerritos ³	Los Angeles	19044	1.00	7-1-56
KHB	Chico	Butte	04002	.95	1-1-88
EH	Chino	San Bernardino	36001	1.00	1-1-76
EH	Chino Hills	San Bernardino	36085	1.00	1-1-92
DH	Chowchilla	Madera	20041	.9200	7-1-97
FH	Chula Vista	San Diego	37001	1.00	10-1-56
KH	Citrus Heights	Sacramento	34012	1.00	4-1-97
AP	Claremont	Los Angeles	19008	1.00	4-1-56
CHB	Clayton	Contra Costa	07044	.975	4-1-64
JHE	Clearlake	Lake	17042	1.00	1-1-81
JH	Cloverdale	Sonoma	49001	.975	10-1-84
DH	Clovis	Fresno	10001	.9500	7-1-98
EHC	Coachella	Riverside	33051	1.00	7-1-80
DH	Coalinga	Fresno	10002	.955	7-1-02
KHA	Colfax	Placer	31012	1.00	7-1-65
BHA	Colma	San Mateo	41012	.95	1-1-61
EH	Colton	San Bernardino	36002	1.00	1-1-76
JHF	Colusa	Colusa	06047	1.00	10-1-76
AA	Commerce	Los Angeles	19075	1.00	4-1-60
AA	Compton	Los Angeles	19009	1.00	4-1-56
CHB	Concord	Contra Costa	07032	.975	10-1-56
DH	Corcoran	Kings	16031	.98	7-1-80
JHH	Corning ⁴	Tehama	52031	.90	10-1-65
EH	Corona	Riverside	33044	1.00	10-1-80
FH	Coronado	San Diego	37002	1.00	10-1-56

³ Name of Dairy Valley, Los Angeles County, changed to Cerritos, March 1, 1967.

⁴ The city became non-conforming 1-1-65 and became conforming again effective 10-1-65.

UNIFORM LOCAL SALES AND USE TAX LAW

2337
2004-1

<i>Admin Dist</i>	<i>City</i>	<i>County</i>	<i>Area Code</i>	<i>Current Tax Rate</i>	<i>Effective Date</i>
JHD	Corte Madera	Marin	21022	1.00	4-1-56
EAA	Costa Mesa	Orange	30024	1.00	4-1-56
JH	Cotati	Sonoma	49007	.975	10-1-84
AP	Covina	Los Angeles	19010	1.00	4-1-56
JHA	Crescent City	Del Norte	08071	1.00	7-1-63
AA	Cudahy	Los Angeles	19079	1.00	1-1-61
AS	Culver City	Los Angeles	19011	1.00	4-1-56
GH	Cupertino	Santa Clara	43012	1.00	7-1-85
EA	Cypress ⁵	Orange	30028	1.00	1-1-57
BHA	Daly City	San Mateo	41015	.95	1-1-61
EAA	Dana Point	Orange	30041	1.00	4-1-89
CHB	Danville	Contra Costa	07046	.975	10-1-82
JHF	Davis	Yolo	57026	1.00	7-1-71
ARH	Delano	Kern	15022	1.00	4-1-82
FHB	Del Mar	San Diego	37010	1.00	10-1-59
GC	Del Rey Oaks	Monterey	27049	1.00	10-1-58
EHC	Desert Hot Springs	Riverside	33054	1.00	7-1-80
AP	Diamond Bar	Los Angeles	19102	1.00	4-1-56
DHD	Dinuba	Tulare	54051	.95	10-1-57
JHF	Dixon	Solano	48082	1.00	1-1-58
JHG	Dorris	Siskiyou	47001	1.00	1-1-62
DHF	Dos Palos	Merced	24026	1.00	10-1-74
AA	Downey	Los Angeles	19046	1.00	1-1-57
AP	Duarte	Los Angeles	19061	1.00	10-1-57
CHA	Dublin	Alameda	01013	1.00	4-1-84
JHG	Dunsmuir	Siskiyou	47002	1.00	7-1-76
BHA	East Palo Alto	San Mateo	41030	.95	10-1-83
FH	El Cajon	San Diego	37003	1.00	10-1-56
FHA	El Centro	Imperial	13024	1.00	7-1-82
CH	El Cerrito	Contra Costa	07033	.975	10-1-56
AP	El Monte	Los Angeles	19012	1.00	4-1-56
AB	El Segundo	Los Angeles	19013	1.00	4-1-56
EH	Elk Grove	Sacramento	34013	1.00	10-1-00
CH	Emeryville	Alameda	01002	.95	7-1-56
FHB	Encinitas	San Diego	37018	1.00	1-1-87
DHH	Escalon	San Joaquin	39005	1.00	1-1-85
FHB	Escondido	San Diego	37004	1.00	10-1-56
JHG	Etna	Siskiyou	47003	1.00	1-1-62
JHB	Eureka	Humboldt	12013	1.00	7-1-66
DHD	Exeter	Tulare	54052	.95	10-1-57
JHD	Fairfax	Marin	21023	1.00	4-1-57
JHF	Fairfield	Solano	48083	1.00	7-1-69
DHD	Farmersville	Tulare	54058	.95	1-1-61
JHB	Ferndale	Humboldt	12014	1.00	10-1-69
AR	Fillmore	Ventura	56011	.967	1-1-57
DH	Firebaugh	Fresno	10003	<u>.9600</u>	7-1- <u>02</u>

⁵ Name of Dairy City, Orange County, changed to Cypress, August 6, 1957.

UNIFORM LOCAL SALES AND USE TAX LAW

<i>Admin Dist</i>	<i>City</i>	<i>County</i>	<i>Area Code</i>	<i>Current Tax Rate</i>	<i>Effective Date</i>
KH	Folsom	Sacramento	34003	1.00	1-1-74
EH	Fontana	San Bernardino	36009	1.00	1-1-76
JHE	Fort Bragg	Mendocino	23031	1.00	10-1-73
JHG	Fort Jones	Siskiyou	47004	1.00	1-1-62
JHB	Fortuna	Humboldt	12015	1.00	7-1-66
BHA	Foster City	San Mateo	41029	.95	7-1-71
EA	Fountain Valley	Orange	30031	1.00	7-1-57
DH	Fowler	Fresno	10004	.955	7-1-01
CHA	Fremont	Alameda	01009	.95	7-1-56
DH	Fresno	Fresno	10060	.9465	7-1-01
EA	Fullerton	Orange	30013	1.00	4-1-56
KH	Galt	Sacramento	34004	1.00	1-1-74
AB	Gardena	Los Angeles	19014	1.00	4-1-56
EA	Garden Grove	Orange	30027	1.00	4-1-56
GH	Gilroy	Santa Clara	43002	1.00	7-1-85
AP	Glendale	Los Angeles	19070	1.00	4-1-56
AP	Glendora	Los Angeles	19015	1.00	4-1-56
I AR	Goleta	Santa Barbara	42008	.500	4-7-02
GHC	Gonzales	Monterey	27047	1.00	7-1-56
EH	Grand Terrace	San Bernardino	36078	1.00	1-1-79
KHG	Grass Valley	Nevada	29031	1.00	7-1-76
GHC	Greenfield	Monterey	27048	1.00	7-1-56
KHD	Gridley	Butte	04003	1.00	10-1-70
ARD	Grover Beach ¹³	San Luis Obispo	40025	1.00	1-1-60
AR	Guadalupe	Santa Barbara	42003	1.00	1-1-60
DHF	Gustine	Merced	24022	1.00	10-1-74
BHA	Half Moon Bay	San Mateo	41026	.95	1-1-61
DH	Hanford	Kings	16032	.95	1-1-74
AB	Hawaiian Gardens	Los Angeles	19082	1.00	7-1-64
AB	Hawthorne	Los Angeles	19016	1.00	4-1-56
CHA	Hayward	Alameda	01003	.95	7-1-56
JH	Healdsburg	Sonoma	49002	.975	10-1-84
EH	Hemet	Riverside	33046	1.00	7-1-80
CHB	Hercules	Contra Costa	07034	.975	10-1-56
AB	Hermosa Beach	Los Angeles	19017	1.00	4-1-56
EH	Hesperia	San Bernardino	36082	1.00	10-1-88
AC	Hidden Hills	Los Angeles	19081	1.00	4-1-62
EH	Highland	San Bernardino	36084	1.00	1-1-88
BHA	Hillsborough	San Mateo	41016	.95	1-1-61
GHC	Hollister	San Benito	35031	1.00	7-1-78
FHA	Holtville	Imperial	13025	1.00	7-1-82
DHJ	Hughson	Stanislaus	50019	1.00	7-1-80
EA	Huntington Beach	Orange	30014	1.00	4-1-56
AA	Huntington Park	Los Angeles	19018	1.00	4-1-56
DH	Huron	Fresno	10014	1.00	4-1-79

¹³ Name of Grover City, San Luis Obispo, changed to Grover Beach, December 5, 1992.

UNIFORM LOCAL SALES AND USE TAX LAW

2339
2004-1

<i>Admin Dist</i>	<i>City</i>	<i>County</i>	<i>Area Code</i>	<i>Current Tax Rate</i>	<i>Effective Date</i>
FHA	Imperial	Imperial	13026	1.00	7-1-82
FH	Imperial Beach	San Diego	37009	1.00	10-1-56
EHC	Indian Wells	Riverside	33056	1.00	7-1-80
EHC	Indio	Riverside	33047	1.00	7-1-80
AP	Industry	Los Angeles	19062	1.00	7-1-57
AS	Inglewood	Los Angeles	19019	1.00	4-1-56
EAA	Irvine	Orange	30036	1.00	1-1-72
DHN	Ione	Amador	03055	1.00	10-1-59
AP	Irwindale	Los Angeles	19064	1.00	10-1-57
KH	Isleton	Sacramento	34001	1.00	4-1-69
DHN	Jackson	Amador	03052	1.00	10-1-59
DH	Kerman	Fresno	10010	.950	7-1-01
GHC	King City	Monterey	27042	1.00	7-1-56
DH	Kingsburg	Fresno	10005	.950	7-1-01
AP	La Canada-Flintridge	Los Angeles	19086	1.00	1-1-77
CHB	Lafayette	Contra Costa	07040	.975	10-1-68
EAA	Laguna Beach	Orange	30015	1.00	4-1-56
EAA	Laguna Hills	Orange	30038	1.00	1-1-92
EAA	Laguna Niguel	Orange	30040	1.00	1-1-90
EAA	Laguna Woods	Orange	30042	1.00	4-1-99
EA	La Habra	Orange	30016	1.00	4-1-56
AP	La Habra Heights	Los Angeles	19087	1.00	1-1-79
EH	Lake Elsinore ¹⁰	Riverside	33045	1.00	7-1-80
EAA	Lake Forest	Orange	30037	1.00	1-1-92
JHE	Lakeport	Lake	17041	1.00	10-1-68
AB	Lakewood	Los Angeles	19042	1.00	4-1-56
FH	La Mesa	San Diego	37005	1.00	10-1-56
AA	La Mirada ⁷	Los Angeles	19076	1.00	4-1-60
ARK	Lancaster	Los Angeles	19093	1.00	1-1-78
EA	La Palma ⁶	Orange	30025	1.00	4-1-56
AP	La Puente	Los Angeles	19045	1.00	10-1-56
EHC	La Quinta	Riverside	33060	1.00	7-1-82
JHD	Larkspur	Marin	21024	1.00	4-1-57
DHH	Lathrop	San Joaquin	39006	1.00	4-1-56
AP	La Verne	Los Angeles	19020	1.00	4-1-56
AB	Lawndale	Los Angeles	19074	1.00	1-1-60
FH	Lemon Grove	San Diego	37094	1.00	10-1-77
DH	Lemoore	Kings	16033	.98	7-1-80
KHA	Lincoln	Placer	31013	1.00	7-1-65
DHD	Lindsay	Tulare	54053	.95	10-1-57
KHD	Live Oak	Sutter	51052	1.00	4-1-79
CHA	Livermore	Alameda	01004	1.00	10-1-85
DHF	Livingston	Merced	24023	1.00	10-1-74

⁶ Name of Dairyland, Orange County, changed to La Palma, February 11, 1965.

⁷ Name of Mirada Hill, Los Angeles County changed to La Mirada, February 1, 1961.

¹⁰ Name of Elsinore, Riverside County changed to Lake Elsinore, December 15, 1972.

UNIFORM LOCAL SALES AND USE TAX LAW

<i>Admin Dist</i>	<i>City</i>	<i>County</i>	<i>Area Code</i>	<i>Current Tax Rate</i>	<i>Effective Date</i>
DHH	Lodi	San Joaquin	39001	1.00	10-1-76
EH	Loma Linda	San Bernardino	36073	1.00	1-1-76
AB	Lomita	Los Angeles	19083	1.00	7-1-64
AR	Lompoc	Santa Barbara	42001	1.00	7-1-75
AB	Long Beach	Los Angeles	19060	1.00	10-1-57
KHA	Loomis	Placer	31016	1.00	1-1-85
EA	Los Alamitos	Orange	30032	1.00	7-1-60
GH	Los Altos	Santa Clara	43009	1.00	7-1-85
GH	Los Altos Hills	Santa Clara	43013	1.00	7-1-85
—	Los Angeles ¹²	Los Angeles	19050	1.00	4-1-56
DHF	Los Banos	Merced	24024	.95	7-1-75
GH	Los Gatos	Santa Clara	43003	1.00	7-1-85
KHK	Loyalton	Sierra	46096	.95	4-1-68
AA	Lynwood	Los Angeles	19021	1.00	4-1-56
DH	Madera	Madera	20042	.94	7-1-96
AC	Malibu	Los Angeles	19053	1.00	4-1-91
DHM	Mammoth Lakes	Mono	26001	1.00	10-1-84
AB	Manhattan Beach	Los Angeles	19022	1.00	4-1-56
DHH	Manteca	San Joaquin	39002	1.00	1-1-76
ARH	Maricopa	Kern	15023	1.00	1-1-57
GHC	Marina	Monterey	27073	1.00	1-1-76
CHB	Martinez	Contra Costa	07035	.975	10-1-56
KHD	Marysville	Yuba	58060	1.00	7-1-72
AA	Maywood	Los Angeles	19023	1.00	4-1-56
ARH	McFarland	Kern	15028	1.00	10-1-57
DH	Mendota	Fresno	10011	.9850	7-1-97
BHA	Menlo Park	San Mateo	41017	.95	1-1-61
DHF	Merced	Merced	24025	.925	7-1-75
BHA	Millbrae	San Mateo	41023	.95	1-1-61
JHD	Mill Valley	Marin	21025	1.00	4-1-57
GH	Milpitas	Santa Clara	43011	1.00	7-1-85
EAA	Mission Viejo	Orange	30039	1.00	4-1-88
DHJ	Modesto	Stanislaus	50012	.95	7-1-84
AP	Monrovia	Los Angeles	19024	1.00	4-1-56
JHG	Montague	Siskiyou	47005	1.00	1-1-62
EH	Montclair ⁸	San Bernardino	36071	1.00	1-1-76
AA	Montebello	Los Angeles	19025	1.00	4-1-56
GHC	Monterey	Monterey	27043	1.00	7-1-56
AP	Monterey Park	Los Angeles	19026	1.00	4-1-56
GH	Monte Sereno	Santa Clara	43015	1.00	7-1-85
AR	Moorpark	Ventura	56019	.967	10-1-83
CHB	Moraga	Contra Costa	07045	.975	1-1-75
EH	Moreno Valley	Riverside	33061	1.00	1-1-85
GH	Morgan Hill	Santa Clara	43004	1.00	7-1-85
ARD	Morro Bay	San Luis Obispo	40026	1.00	10-1-64

⁸ Name of Monte Vista, San Bernardino County, changed to Montclair, April 8, 1958.

¹² The City of Los Angeles is administered by five district offices located in Norwalk (AA), Torrance (AB), Van Nuys (AC), Industry (AP), Culver City (AS) and one branch office in Lancaster (ACA).

UNIFORM LOCAL SALES AND USE TAX LAW

2341
2004-1

<i>Admin Dist</i>	<i>City</i>	<i>County</i>	<i>Area Code</i>	<i>Current Tax Rate</i>	<i>Effective Date</i>
JHG	Mount Shasta	Siskiyou	47006	1.00	10-1-72
GH	Mountain View	Santa Clara	43005	1.00	7-1-85
EH	Murrieta	Riverside	33065	1.00	10-1-91
JHF	Napa	Napa	28052	1.00	10-1-91
FH	National City	San Diego	37006	1.00	10-1-56
EH	Needles	San Bernardino	36003	1.00	1-1-62
KHG	Nevada City	Nevada	29032	1.00	10-1-69
CHA	Newark	Alameda	01008	.95	7-1-56
DHJ	Newman	Stanislaus	50013	1.00	7-1-80
EAA	Newport Beach	Orange	30017	1.00	4-1-56
EH	Norco	Riverside	33055	1.00	10-1-80
AA	Norwalk	Los Angeles	19066	1.00	10-1-57
JHD	Novato	Marin	21030	1.00	4-1-60
DHJ	Oakdale	Stanislaus	50014	.95	7-1-97
CH	Oakland	Alameda	01060	.95	7-1-56
FHB	Oceanside	San Diego	37007	1.00	4-1-56
AR	Ojai	Ventura	56012	1.00	10-1-76
EH	Ontario	San Bernardino	36004	1.00	1-1-76
EA	Orange	Orange	30030	1.00	4-1-56
DH	Orange Cove	Fresno	10013	1.00	4-1-79
CHB	Orinda	Contra Costa	07047	.975	10-1-85
JHH	Orland	Glenn	11071	1.00	7-1-68
KHD	Oroville	Butte	04004	1.00	7-1-70
AR	Oxnard	Ventura	56013	.967	1-1-57
BHA	Pacifica	San Mateo	41025	.95	1-1-61
GHC	Pacific Grove	Monterey	27044	1.00	7-1-56
ARK	Palmdale	Los Angeles	19094	1.00	10-1-62
EHC	Palm Desert	Riverside	33058	1.00	7-1-80
EHC	Palm Springs	Riverside	33052	1.00	7-1-80
GH	Palo Alto	Santa Clara	43006	1.00	7-1-85
AB	Palos Verdes Estates	Los Angeles	19027	1.00	4-1-56
KHB	Paradise	Butte	04005	1.00	7-1-80
AA	Paramount	Los Angeles	19048	1.00	4-1-57
DH	Parlier	Fresno	10006	1.00	4-1-79
AP	Pasadena	Los Angeles	19080	1.00	4-1-56
ARD	Paso Robles	San Luis Obispo	40022	1.00	1-1-67
DHJ	Patterson	Stanislaus	50015	1.00	7-1-80
EH	Perris	Riverside	33048	1.00	7-1-80
JH	Petaluma	Sonoma	49003	.975	10-1-84
AA	Pico Rivera	Los Angeles	19068	1.00	4-1-58
CH	Piedmont	Alameda	01005	.95	7-1-56
CHB	Pinole	Contra Costa	07036	.975	10-1-56
ARD	Pismo Beach	San Luis Obispo	40024	1.00	10-1-57
CHB	Pittsburg	Contra Costa	07037	.975	10-1-56
EA	Placentia	Orange	30018	1.00	4-1-56
KHJ	Placerville	El Dorado	09091	1.00	10-1-59
CHB	Pleasant Hill	Contra Costa	07043	.975	1-1-62
CHA	Pleasanton	Alameda	01006	.95	7-1-56
DHN	Plymouth	Amador	03053	1.00	4-1-60

UNIFORM LOCAL SALES AND USE TAX LAW

<i>Admin Dist</i>	<i>City</i>	<i>County</i>	<i>Area Code</i>	<i>Current Tax Rate</i>	<i>Effective Date</i>
JHE	Point Arena	Mendocino	23032	1.00	7-1-69
AP	Pomona	Los Angeles	19028	1.00	4-1-56
DHD	Porterville	Tulare	54054	.95	10-1-57
AR	Port Hueneme	Ventura	56014	.967	1-1-57
KHK	Portola	Plumas	32041	.95	4-1-61
BHA	Portola Valley	San Mateo	41028	.95	10-1-64
FHB	Poway	San Diego	37012	1.00	1-1-81
KH	<u>Rancho Cordova</u>	<u>Sacramento</u>	<u>34014</u>	<u>1.00</u>	<u>10-1-03</u>
EH	Rancho Cucamonga	San Bernardino	36075	1.00	1-1-78
EHC	Rancho Mirage	Riverside	33057	1.00	7-1-80
AB	Rancho Palos Verdes	Los Angeles	19085	1.00	10-1-73
EAA	Rancho Santa Margarita	Orange	30043	1.00	4-1-00
JHH	Red Bluff ⁴	Tehama	52040	.90	10-1-65
JHH	Redding	Shasta	45060	1.00	1-1-74
EH	Redlands	San Bernardino	36005	1.00	1-1-76
AB	Redondo Beach	Los Angeles	19029	1.00	4-1-56
BHA	Redwood City	San Mateo	41018	.95	1-1-61
DH	Reedley	Fresno	10007	<u>.955</u>	<u>7-1-02</u>
EH	Rialto	San Bernardino	36006	1.00	1-1-76
CH/CHB	Richmond	Contra Costa	07038	.975	10-1-56
ARH	Ridgecrest	Kern	15030	1.00	1-1-64
JHB	Rio Dell	Humboldt	12017	1.00	10-1-66
JHF	Rio Vista	Solano	48084	1.00	7-1-69
DHH	Ripon	San Joaquin	39004	1.00	1-1-85
DHJ	Riverbank	Stanislaus	50016	1.00	7-1-80
EH	Riverside	Riverside	33050	1.00	7-1-80
KHA	Rocklin	Placer	31014	1.00	7-1-65
JH	Rohnert Park	Sonoma	49004	.975	10-1-84
AB	Rolling Hills	Los Angeles	19047	1.00	1-1-58
AB	Rolling Hills Estates	Los Angeles	19067	1.00	10-1-57
AP	Rosemead	Los Angeles	19073	1.00	10-1-59
KHA	Roseville	Placer	31015	1.00	7-1-65
JHD	Ross	Marin	21026	1.00	4-1-57
KH	Sacramento	Sacramento	34060	1.00	4-1-69
GHC	Salinas	Monterey	27045	1.00	7-1-56
JHD	San Anselmo	Marin	21027	1.00	4-1-57
EH	San Bernardino	San Bernardino	36060	1.00	1-1-76
BHA	San Bruno	San Mateo	41019	.95	1-1-61
BHA	San Carlos	San Mateo	41020	.95	1-1-61
EAA	San Clemente	Orange	30019	1.00	4-1-56
GHC	Sand City	Monterey	27072	1.00	7-1-60
FH/FHB	San Diego	San Diego	37060	1.00	10-1-56
AP	San Dimas	Los Angeles	19078	1.00	10-1-60
AC	San Fernando	Los Angeles	19030	1.00	4-1-56
BH	San Francisco	San Francisco	38001	1.00	7-1-58
AP	San Gabriel	Los Angeles	19031	1.00	3-1-56

⁴ The city became non-conforming 1-1-65 and became conforming again effective 10-1-65.

UNIFORM LOCAL SALES AND USE TAX LAW

2343
2004-1

<i>Admin Dist</i>	<i>City</i>	<i>County</i>	<i>Area Code</i>	<i>Current Tax Rate</i>	<i>Effective Date</i>
DH	Sanger	Fresno	10008	.9500	7-1-99
EH	San Jacinto	Riverside	33049	1.00	7-1-80
DH	San Joaquin	Fresno	10012	.9700	7-1-98
GH	San Jose	Santa Clara	43060	1.00	7-1-85
GHC	San Juan Bautista	San Benito	35032	1.00	4-1-56
EAA	San Juan Capistrano	Orange	30033	1.00	7-1-61
CHA	San Leandro	Alameda	01007	1.00	7-1-85
ARD	San Luis Obispo	San Luis Obispo	40023	1.00	10-1-67
FHB	San Marcos	San Diego	37011	1.00	4-1-63
AP	San Marino	Los Angeles	19032	1.00	4-1-56
BHA	San Mateo	San Mateo	41021	.95	1-1-61
CHB	San Pablo	Contra Costa	07042	.975	10-1-56
JHD	San Rafael	Marin	21028	1.00	4-1-57
CHA	San Ramon	Contra Costa	07048	.975	10-1-83
EA	Santa Ana	Orange	30020	1.00	4-1-56
AR	Santa Barbara	Santa Barbara	42060	1.00	7-1-75
GH	Santa Clara	Santa Clara	43010	1.00	7-1-85
AC	Santa Clarita	Los Angeles	19101	1.00	1-1-88
GHD	Santa Cruz	Santa Cruz	44051	1.00	7-1-68
AA	Santa Fe Springs	Los Angeles	19049	1.00	7-1-57
AR	Santa Maria	Santa Barbara	42002	1.00	7-1-75
AS	Santa Monica	Los Angeles	19033	1.00	4-1-56
AR	Santa Paula	Ventura	56015	.967	1-1-57
JH	Santa Rosa	Sonoma	49060	.975	10-1-84
FH	Santee	San Diego	37013	1.00	1-1-81
GH	Saratoga	Santa Clara	43014	1.00	7-1-85
JHD	Sausalito	Marin	21029	1.00	4-1-57
GHD	Scotts Valley	Santa Cruz	44054	1.00	4-1-69
EA	Seal Beach	Orange	30021	1.00	4-1-56
GHC	Seaside	Monterey	27071	1.00	7-1-56
JH	Sebastopol	Sonoma	49005	.975	10-1-84
DH	Selma	Fresno	10009	.9500	7-1-99
ARH	Shafter	Kern	15026	1.00	10-1-82
JHH	Shasta Lake	Shasta	45012	1.00	10-1-93
AP	Sierra Madre	Los Angeles	19034	1.00	4-1-56
AB	Signal Hill	Los Angeles	19035	1.00	4-1-56
AR	Simi Valley	Ventura	56018	.967	1-1-70
FHB	Solana Beach	San Diego	37014	1.00	10-1-86
GHC	Soledad	Monterey	27046	1.00	7-1-56
AR	Solvang	Santa Barbara	42006	1.00	7-1-85
JH	Sonoma	Sonoma	49006	.975	10-1-84
DHK	Sonora	Tuolumne	55041	.90	1-1-98
AP	South El Monte	Los Angeles	19069	1.00	10-1-58
AA	South Gate	Los Angeles	19036	1.00	4-1-56
KHL	South Lake Tahoe	El Dorado	09092	1.00	1-1-66
AP	South Pasadena	Los Angeles	19037	1.00	4-1-56
BHA	South San Francisco	San Mateo	41022	.95	1-1-61

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<i>Admin Dist</i>	<i>City</i>	<i>County</i>	<i>Area Code</i>	<i>Current Tax Rate</i>	<i>Effective Date</i>
EA	Stanton	Orange	30026	1.00	7-1-56
JHF	St. Helena	Napa	28053	1.00	10-1-91
DHH	Stockton	San Joaquin	39060	1.00	7-1-70
JHF	Suisun	Solano	48085	1.00	7-1-71
GH	Sunnyvale	Santa Clara	43007	1.00	7-1-85
JHJ	Susanville	Lassen	18051	.95	7-1-93
DHN	Sutter Creek	Amador	03054	1.00	10-1-59
ARH	Taft	Kern	15024	1.00	7-1-81
ARH	Tehachapi	Kern	15025	1.00	1-1-57
JHH	Tehama ⁴	Tehama	52032	1.00	10-1-67
EH	Temecula	Riverside	33062	1.00	1-1-90
AP	Temple City	Los Angeles	19077	1.00	7-1-60
AR	Thousand Oaks	Ventura	56017	.967	1-1-65
JHD	Tiburon	Marin	21031	1.00	7-1-64
AB	Torrance	Los Angeles	19038	1.00	4-1-56
DHH	Tracy	San Joaquin	39003	1.00	10-1-70
JHB	Trinidad	Humboldt	12016	1.00	1-1-67
KHG	Truckee	Nevada	29033	1.00	4-1-93
DHD	Tulare	Tulare	54055	.95	10-1-57
JHG	Tulelake	Siskiyou	47008	1.00	1-1-74
DHJ	Turlock	Stanislaus	50017	.95	7-1-84
EA	Tustin	Orange	30022	1.00	4-1-56
EHC	Twentynine Palms	San Bernardino	36083	1.00	1-1-88
JHE	Ukiah	Mendocino	23033	1.00	7-1-69
CHA	Union City	Alameda	01011	.95	4-1-59
EH	Upland	San Bernardino	36007	1.00	1-1-76
JHF	Vacaville	Solano	48086	1.00	4-1-70
JHF	Vallejo	Solano	48087	1.00	7-1-69
AR	Ventura	Ventura	56020	.967	1-1-57
AA	Vernon	Los Angeles	19039	1.00	4-1-56
EH	Victorville	San Bernardino	36072	1.00	1-1-76
EA	Villa Park	Orange	30034	1.00	4-1-68
DHD	Visalia	Tulare	54056	.95	10-1-57
FHB	Vista	San Diego	37095	1.00	4-1-63
AP	Walnut	Los Angeles	19071	1.00	4-1-59
CHB	Walnut Creek	Contra Costa	07039	.975	10-1-56
ARH	Wasco	Kern	15027	1.00	4-1-81
DHJ	Waterford	Stanislaus	50018	1.00	7-1-80
GHD	Watsonville	Santa Cruz	44052	1.00	7-1-68
JHG	Weed	Siskiyou	47009	1.00	7-1-68
AP	West Covina	Los Angeles	19040	1.00	4-1-56
AS	West Hollywood	Los Angeles	19054	1.00	1-1-85
JHF	West Sacramento	Yolo	57029	1.00	4-1-87
AC	Westlake Village	Los Angeles	19088	1.00	1-1-82

⁴ The city became non-conforming 1-1-65 and became conforming again effective 10-1-65.

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<i>Admin Dist</i>	<i>City</i>	<i>County</i>	<i>Area Code</i>	<i>Current Tax Rate</i>	<i>Effective Date</i>
EA	Westminster ⁹	Orange	30029	1.00	4-1-57
FHA	Westmorland	Imperial	13027	1.00	7-1-82
KHD	Wheatland	Yuba	58021	1.00	7-1-57
AA	Whittier	Los Angeles	19041	1.00	4-1-66
JHF	Williams	Colusa	06048	1.00	10-1-76
JHE	Willits	Mendocino	23034	1.00	7-1-69
JHH	Willows	Glenn	11072	1.00	7-1-68
JH	Windsor	Sonoma	49008	1.00	10-1-92
JHF	Winters	Yolo	57027	1.00	7-1-72
DHD	Woodlake	Tulare	54057	.95	10-1-57
JHF	Woodland	Yolo	57028	1.00	7-1-72
BHA	Woodside	San Mateo	41024	.95	1-1-61
EA	Yorba Linda	Orange	30035	1.00	1-1-68
JHF	Yountville	Napa	28054	1.00	10-1-91
JHG	Yreka	Siskiyou	47007	1.00	4-1-68
KHD	Yuba City	Sutter	51051	1.00	7-1-78
EH	Yucaipa	San Bernardino	36076	1.00	1-1-90
EHC	Yucca Valley	San Bernardino	36077	1.00	1-1-92

⁹ Name of Tri-City, Orange County, changed to Westminster, September 4, 1957.

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